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NEWS RELEASE

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FOR RELEASE January 11, 2010

Auditor of State David A. Vaudt today released a report on the driver's license issuance program administered by the Department of Transportation (DOT) and County Treasurers' offices. The review, required by section 321M.9 of the *Code of Iowa*, was conducted to calculate and compare the cumulative costs of issuing driver's licenses and non-operator's identification cards by DOT issuance stations and County Treasurers' offices.

County Treasurer's offices in 81 counties issue driver's licenses and non-operator's identification cards. The other 18 counties are served by DOT issuance stations.

Vaudt reported the cost to issue a card (whether a driver's license or a non-operator's identification card) ranged from \$5.12 to \$22.97 during the fiscal year ended June 30, 2009. In comparison, the cost per card range for fiscal year 2005 reported in the previous Auditor of State cost analysis was \$3.65 to \$31.34. The cost per card does not include the cost of equipment or materials, such as card stock, laminate and photography equipment, to produce driver's licenses and non-operator's identification cards because those costs are paid by DOT for all DOT issuance stations and County Treasurers' offices. The cost per card is summarized in the following table.

	Number of Cards Issued	Ranges of Total Cost per Card	Average Cost per Card	
			Salaries and Benefits Only	Total Cost
DOT Issuance Stations	806,906	\$7.05 – 20.95	11.31	11.70
County Treasurers' Offices	479,429	5.12 – 22.97	9.97	10.20

The following tables identify the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest and lowest cost per card.

DOT Issuance Station	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
Highest:					
Carroll	12,654	\$252,576	19.96	260,408	20.58
Webster	20,892	426,086	20.39	437,643	20.95
Lowest:					
Polk	178,616	1,242,473	6.96	1,259,931	7.05
Johnson	56,420	457,468	8.11	469,502	8.32

County Treasurer's Office	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
Highest:					
Monroe	3,255	\$50,158	15.41	50,158	15.41
Clarke	4,275	68,429	16.01	69,045	16.15
Pocahontas	2,945	59,840	20.32	61,123	20.75
Van Buren	2,394	53,453	22.33	54,055	22.58
Winnebago	5,007	109,393	21.85	115,016	22.97
Lowest:					
Wayne	2,480	11,760	4.74	12,702	5.12
Shelby	5,470	29,286	5.35	29,286	5.35
Cherokee	5,428	28,829	5.31	29,117	5.36
Mahaska	9,545	51,781	5.42	52,169	5.47
Hamilton	5,117	28,264	5.52	28,264	5.52

Vaudt reported a number of factors contribute to the variations in cost per card at both the DOT issuance stations and the County Treasurers' offices. These factors include the number of commercial driver's licenses issued and the level of testing offered, the number of staff issuing licenses, the percentage of time spent issuing licenses, the salary levels of employees issuing licenses, whether the County Treasurer spends a large percentage of time on the driver's license issuance function, other costs and multiple issuance sites. Vaudt also stated these factors may explain variations in the cost per card between particular locations, but the effects of each factor are not uniform at all locations.

While the fees collected for the issuance of individual cards range from \$1.00 to \$40.00, the County Treasurers' offices retain \$7.00 of the total fees collected for issuing each card. Both the range of fees and the County Treasurers' retention amount remained the same as during the fiscal year ended June 30, 2005. During the fiscal year ended June 30, 2009, the 81 counties issuing cards collected approximately \$7.7 million of fees and retained approximately \$3.1 million of those fees. The remainder was remitted to DOT. Compared to the fiscal year 2005 fee amounts reported in the previous Auditor of State cost analysis, total fees collected and retained increased approximately \$2.6 million and \$600,000, respectively.

Vaudt recommended the Governor and General Assembly consider:

- what costs the amounts retained by the counties are intended to cover,
- whether the fee retained by the counties should be tiered and based on the type of card issued and
- requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/index.html>.

**A REVIEW OF THE
DRIVER'S LICENSE ISSUANCE PROGRAM
ADMINISTERED BY THE
DEPARTMENT OF TRANSPORTATION
AND THE
COUNTY TREASURERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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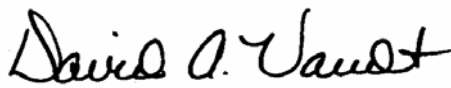
To the Governor and
Members of the General Assembly:


We have conducted a study of the fiscal impact of the driver's license issuance program administered by the Department of Transportation (DOT) and the County Treasurers as required by section 321M.9(4) of the *Code of Iowa*. The study was conducted for the period July 1, 2008 through June 30, 2009. In conducting our review, we performed the following procedures:

- (1) Obtained an understanding of the driver's license issuance program administered at DOT issuance stations and County Treasurers' offices.
- (2) Reviewed the previous cost analysis conducted by the Auditor of State and a previous cost analysis study conducted by an outside consulting firm.
- (3) Collected, reviewed and analyzed time study data for three 2-week periods at each DOT issuance station and County Treasurer's office.
- (4) Calculated the time spent on issuance activities by all employees in DOT issuance stations and County Treasurers' offices as a percentage of their total time worked.
- (5) Obtained cost information for issuance activities from both DOT and the County Treasurers' offices for the fiscal year ended June 30, 2009. This information included, but was not limited to, salaries, travel, training and utilities costs.
- (6) Analyzed cost information for reasonableness and proper inclusion in the calculation of cost per card.
- (7) Calculated a cost per card using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office.
- (8) Performed site visits at 10 County Treasurers' offices to verify time study and cost report data against supporting documentation.
- (9) Compared time study data submitted by select DOT employees to the DOT payroll system to verify the data against supporting documentation.

Based on these procedures, we determined the average cost per card issued by DOT and the County Treasurers' offices, based on total costs, were \$11.70 and \$10.20, respectively. The total cost per card ranged from \$7.05 to \$20.95 for the DOT issuance stations and from \$5.12 to \$22.97 for the County Treasurers' offices. The cost per card is summarized in **Schedule 1** for each location.

We extend our appreciation to the personnel of the Department of Transportation and the County Treasurers' offices for the courtesy, cooperation and assistance provided to us during our review.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

December 16, 2009

**A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers**

Executive Summary

During the 2004 legislative session, the General Assembly enacted House File 2433 (Chapter 1139 of the 2004 Acts). The legislation modified section 321M.9 of the *Code of Iowa* and directed the Auditor of State to conduct a study of the fiscal impact of the county driver's license issuance program. The study is to include a comparison of the cumulative costs to issue driver's licenses and non-operator's identification cards by the Department of Transportation (DOT) issuance stations and County Treasurers' offices. The study is to be based on issuance activities common to both programs and is to be repeated every 4 years. The results of the study are to be used by the General Assembly in evaluating the amount of fees retained by the County Treasurers for issuance of driver's licenses and non-operator's identification cards. The Auditor of State issued the first study conducted as a result of this legislation on January 6, 2006.

To compare the cumulative costs to issue driver's licenses and non-operator's identification cards (collectively referred to as cards) incurred by DOT and the County Treasurers' offices, we:

- collected, reviewed and analyzed time study data for 2-week periods at each DOT issuance station and County Treasurer's office on 3 occasions, then calculated the time spent on issuance activities as a percentage of total time worked by employees at the DOT issuance stations and the County Treasurers' offices,
- obtained cost information related to issuance activities from both DOT and the County Treasurers' offices for the fiscal year ended June 30, 2009 and
- calculated a cost per card using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office.

We also performed site visits at 10 County Treasurers' offices to verify time study and cost report data and compared time study data submitted by select DOT employees to the DOT payroll system to verify the data by reviewing supporting documentation.

The following table summarizes the cost per card we determined as a result of the procedures performed for fiscal years 2005 and 2009. These amounts do not include the cost of equipment or materials to produce driver's licenses and non-operator's identification cards because those costs are paid by DOT for all DOT issuance stations and County Treasurers' offices. These costs include items such as card stock, laminate and photography equipment.

	Number of Cards Issued	Ranges of Total Cost per Card	Average Cost per Card	
			Salaries and Benefits Only	Total Cost
DOT Issuance Stations:				
Fiscal year 2009	806,906	\$7.05 – 20.95	11.31	11.70
Fiscal year 2005	644,482	9.36 – 31.34	11.92	12.29
County Treasurers' Offices:				
Fiscal year 2009	479,429	5.12 – 22.97	9.97	10.20
Fiscal year 2005	357,976	3.65 – 19.62	9.41	9.93

As illustrated by the table, the average cost per card decreased from fiscal year 2005 to fiscal year 2009 for the DOT issuance stations while it increased for the County Treasurers' offices. This primarily resulted from salary and benefit increases at the counties, which are affected by factors such as the number of employees working on the driver's license issuance function and percentage of time. While DOT also experienced salary and benefit increases, other factors did not increase as significantly mitigating the cost effects.

**A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers**

The following table lists the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest cost per card, as well as the 2 DOT issuance stations and the 5 County Treasurers' offices with the lowest cost per card.

	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
DOT Issuance Stations:					
Highest:					
Carroll	12,654	\$ 252,576	19.96	260,408	20.58
Webster	20,892	426,086	20.39	437,643	20.95
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County Treasurers' Offices:					
Highest:					
Monroe	3,255	50,158	15.41	50,158	15.41
Clarke	4,275	68,429	16.01	69,045	16.15
Pocahontas	2,945	59,840	20.32	61,123	20.75
Van Buren	2,394	53,453	22.33	54,055	22.58
Winnebago	5,007	109,393	21.85	115,016	22.97
Lowest:					
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Shelby	5,470	29,286	5.35	29,286	5.35
Cherokee	5,428	28,829	5.31	29,117	5.36
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Hamilton	5,117	28,264	5.52	28,264	5.52

Compared to the Auditor of State study issued for fiscal year 2005, the 2 DOT issuance stations with the lowest cost per card changed in fiscal year 2009. In addition, only Pocahontas County had 1 of the highest costs per card for both fiscal years 2005 and 2009. Similarly, only Cherokee and Wayne counties had 1 of the lowest costs per card in both fiscal years.

A number of factors contribute to the variations in cost per card at both the DOT issuance stations and the County Treasurers' offices, including:

- number of staff issuing licenses,
- percentage of time spent issuing licenses,
- the salary levels of employees issuing licenses and
- whether the County Treasurer spends a large percentage of time on the driver's license issuance function.

While these factors may explain the variations in the cost per card between particular locations, our analysis shows the effects of each factor are not uniform at all locations.

This report also includes several items for further consideration by the Governor and the General Assembly, as follows:

- When determining the amount of fees the counties are allowed to retain, the General Assembly should consider what the fee is intended to cover. For fiscal year 2009, the amount of fees retained by the County Treasurers' offices as a percentage of total costs ranged from 27.8% to 123.3%.
- The fees charged to customers vary from \$1.00 to \$40.00 per card. In addition, the time spent on the type of card varies. It takes less time to process a non-operator's

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the Department of Transportation and the County Treasurers**

identification card which has a fee of \$5.00 than it takes to process a commercial driver's license which has a fee of \$16.00 or \$40.00, depending on the term of the license. As a result, the General Assembly may want to consider whether the fee retained should be tiered and based on the type of card processed.

- The General Assembly may also want to consider requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function. Not all County Treasurers' offices budget and account for the driver's license issuance function separately. As a result, inconsistencies in cost information available at the counties were identified.

Introduction

Establishment of the Program

Prior to January 1994, the Department of Transportation (DOT) issued all driver's licenses and non-operator's identification cards in the State. During the 1993 legislative session, the General Assembly enacted Senate File 232 (Chapter 169 of the 1993 Acts) which established a pilot project allowing certain County Treasurers' offices to issue licenses, non-operator's identification cards and handicapped identification devices. On January 1, 1994, 6 County Treasurers' offices began issuing licenses as part of a pilot project. These counties were Adams, Cass, Fremont, Mills, Montgomery and Page. The legislation establishing the pilot project did not provide funding to the County Treasurers participating in the project.

One of the advantages identified for establishing the pilot project included cost efficiencies which could be gained at the County Treasurers' offices chosen to participate. Employees in the County Treasurers' offices were essential to the offices, but their job responsibilities were somewhat cyclical. It was anticipated the counties could add driver's license responsibilities with minimal additional costs.

During the 1994 legislative session, the General Assembly enacted Senate File 2217 (Chapter 1189 of the 1994 Acts) which extended the pilot project until June 30, 1995 and appropriated to each of the 6 participating counties a specific amount for costs associated with the pilot project. The appropriations ranged from \$9,000 to \$16,500.

The General Assembly enacted Senate File 481 (Chapter 220 of the 1995 Acts) during the 1995 legislative session, which ended the pilot project and granted the 6 participating counties statutory authority to issue licenses, non-operator's identification cards and handicapped identification devices. In addition, the legislation allowed the 6 counties to retain \$5.00 for deposit in the county's General Fund for each motor vehicle license transaction.

During the 1998 legislative session, the General Assembly enacted House File 2424 (Chapter 1143 of the 1998 Acts), which changed the amount of fees the counties were allowed to retain to \$3.75 for each issuance or renewal of licenses and non-operator's identification cards. The legislation also provided the authority to issue driver's licenses, non-operator's identification cards and persons with disabilities identification devices to a maximum of 42 additional counties. In January 2000, 42 additional counties assumed the duties of issuing driver's licenses and non-operator's identification cards.

The General Assembly enacted Senate File 2156 (Chapter 1032 of the 2002 Acts) during the 2002 legislative session, which provided 81 counties the authority to issue driver's licenses, non-operator's identification cards and persons with disabilities identification devices. In 2003, another 32 counties began service. The legislation did not change the per license amount the counties were allowed to retain.

Senate File 97 (Chapter 8 of the 2003 Acts) enacted during the 2003 legislative session increased the fee retention amount to \$5.00 per issuance, effective July 1, 2003.

The 81st and last County Treasurer's office to assume driver's license duties began service in early 2004. Also during 2004, House File 2433 (Chapter 1139 of the 2004 Acts) increased the fee retention amount to \$7.00 per issuance, effective July 1, 2004.

Currently, there are 18 DOT issuance stations and 81 County Treasurers' offices issuing driver's licenses and non-operator's identification cards. A map illustrating the locations of the sites is included in **Appendix A**.

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Fee Retention

The counties are allowed to retain a portion of the fee charged to customers for each driver's license or non-operator's identification card issued to them. The fees retained by the counties are to be deposited to the General Fund of the county and used to offset expenses incurred by the county in issuing cards. The remaining portion of the fee collected from the customer is remitted to DOT by the county.

Currently, the counties are allowed to retain \$7.00 for each card issued, regardless of the type of card issued. **Table 1** lists the various types of cards issued and the fee the customer pays for the card. As illustrated by the **Table**, the fees charged to customers range from \$1.00 for an address or name change to \$40.00 for a 5-year commercial driver's license (CDL). If a county issues a \$40.00 CDL, it is allowed to retain \$7.00 for the transaction. Likewise, the county retains \$7.00 for issuing a card with an address or name change while collecting only \$1.00 from the customer. There are also rare occasions when a county may issue a card for which a fee is not collected. In these instances, the county still retains \$7.00.

Table 1

Type of Issuance	Duration of Validity	Customer Fee
Commercial (Class, A, B, C)	2-year	\$16.00
	5-year	40.00
Non-Commercial Operator (Class C)	2-year	8.00
	5-year	20.00
Non-Commercial Chauffeur (Class D)	2-year	16.00
	5-year	40.00
Motorcycle License Only –	2-year	12.00
New Issuance	5-year	30.00
Motorcycle License –		
Added to Existing License	-	2.00 per year
Motorcycle Instruction Permit –		
Added to Existing License	-	2.00 per year
Motorcycle Permit Only –		
New Issuance	4-year	14.00
Instruction Permit	4-year	6.00
Commercial Instruction Permit –		
Added to Existing License	6-month	12.00
Chauffeur's Instruction Permit	4-year	12.00
Motorized Bicycle License – Moped	2-year	8.00
Minor's Restricted License	2-year	8.00
Minor's School License	2-year	8.00
Replacement of Lost or Stolen License	-	3.00
Duplicate (i.e., address or name change)	-	1.00
Non-operator's Identification Card	-	5.00

Note: Fees for the various CDL endorsements have not been included in the **Table**.
These fees are added to the basic cost of the license listed above.

Legislative Appropriations

DOT receives a \$650,000 standing appropriation each year from the Road Use Tax Fund for costs associated with issuing driver's licenses and vehicle registrations and titles at the County Treasurers' offices. This amount was initially appropriated for the fiscal year ended June 30, 1992. According to the 1991 Acts of the General Assembly (Chapter 268,

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section 512) the appropriation was made "for the purpose of providing county treasurers with data processing equipment and support for vehicle registration and titling". This was modified during the 2001 regular session of the General Assembly (Chapter 180, section 5) to "for providing county treasurers with automation and telecommunications...and driver licensing." The legislation also specified any unused portion would not revert but remain available for expenditure by DOT in subsequent fiscal years.

In addition, during the 1999 session of the General Assembly, DOT was appropriated funds from the Road Use Tax Fund for costs associated with the county issuance of driver's licenses during fiscal year 2000. The appropriation continued for fiscal years 2001 through 2009. In 2009, DOT was appropriated \$1,442,000 for automation, telecommunications and related costs associated with the County issuance of driver's licenses and vehicle registrations and titles. The Legislature has also appropriated funds from the Road Use Tax Fund to DOT for each fiscal year for the payment of costs associated with the production of driver's licenses.

The amounts appropriated to DOT for fiscal years 2000 through 2009 are summarized in **Table 2**. The **Table** does not include the \$650,000 annual standing appropriation because an undeterminable portion of the appropriation is for costs associated with issuing vehicle registrations and titles done at each of the 99 County Treasurers' offices.

Table 2

For the Fiscal Year Ended June 30,	Legislative Session/Chapter of Acts	Appropriation Amount For Costs Associated With	
		County Issuance of Driver's Licenses**	Production of Driver's Licenses**
2000	1999/120 and 198	\$ 308,000	2,069,000
2001	2000/1216	20,000	2,103,000
2002	2001/180	30,000	3,997,000
2003	2002/1002	30,000	3,997,000
2004	2003/171	30,000	2,820,000
2005	2004/1177	1,096,000 #	2,820,000
2006	2005/163	1,268,000 #	2,820,000
2007	2006/1170	2,064,000 #	2,820,000
2008	2007/216	1,832,000 #	3,047,000
2009	2008/1185	1,442,000 #	3,047,000

** - or so much thereof as is necessary.

- Appropriation included funds for costs associated with vehicle registrations and titles.

According to DOT officials, all equipment and support for the vehicle registration and titling and driver's licensing systems are purchased by DOT and provided to the County Treasurers' offices. The cost of equipment or materials to produce driver's licenses and non-operator's identification cards are not included in this report because they are paid by the DOT for all DOT issuance stations and County Treasurers' offices. These costs would include items such as card stock, laminate and photography equipment.

Cost Studies

During the 2003 legislative session, the General Assembly enacted Senate File 97 (Chapter 8 of the 2003 Acts) which required DOT, in conjunction with the County Treasurers, to conduct a study of the county driver's license issuance program, including the financial effect the program had on counties. The purpose of the study was to determine an appropriate fee level to be retained by a county for providing driver's license services. The County Treasurers created a 5 member Driver's License Committee to work with the DOT. The 2 parties used different methods to conduct the study and reported different results.

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The cost analysis conducted by the County Treasurers used expenditures incurred for salaries, benefits and other direct costs during the fiscal year ended June 30, 2003, as well as an estimated percentage of each employee's time spent on the driver's license issuance function. The results of the cost analysis conducted by the County Treasurers were reported in 3 stages, as summarized in **Table 3**. The cost per card determined by the County Treasurers ranged from \$5.91 to \$27.66 for total costs.

Table 3	
Stages	Average Cost per Card
Salaries and benefits	\$10.77
Salaries, benefits and other direct costs	11.28
Salaries, benefits, other direct costs and indirect costs	13.91

The DOT cost analysis used an activity method in which each step of the driver's license issuance process was timed and the time was applied to a compensation rate. However, DOT included only time resulting in an issued license. As a result, the amount of time to which a compensation rate was applied was less than the total amount of time spent by the employee. Of the 9 counties selected for the time study conducted by DOT, 3 were "large volume," 3 were "medium volume" and 3 "low volume." Based on the information gathered from the 9 counties, DOT calculated an average cost per card of \$3.85.

During the 2004 legislative session, the General Assembly enacted House File 2433 (Chapter 1139 of the 2004 Acts). The legislation modified section 321M.9 of the *Code of Iowa* and directed the Auditor of State to conduct a study of the fiscal impact of the county driver's license issuance program. The study is to include a comparison of the cumulative costs to issue driver's licenses and non-operator's identification cards by DOT issuance stations and County Treasurers' offices. The study is to be based on issuance activities common to both programs and is to be repeated every 4 years. The results of the study are to be used by the General Assembly in evaluating the amount of fees retained by the County Treasurers for issuance of driver's licenses and non-operator's identification cards.

The Auditor of State issued the first report on its cost analysis of the driver's license issuance program on January 6, 2006. The results were reported in 3 stages, as summarized in **Table 4**. The cost per card determined by the Auditor of State ranged from \$3.65 to \$31.34 for total costs during the fiscal year ended June 30, 2005.

Table 4	
Stages	Average Cost per Card
Salaries and benefits	\$9.41
Salaries, benefits and other direct costs	9.67
Salaries, benefits, other direct costs and indirect costs	9.93

The cost analysis used expenditures incurred by the 81 County Treasurers' offices and 18 DOT issuance stations for salaries, benefits and other direct costs during the fiscal year ended June 30, 2005. The analysis also included any indirect costs reported by the County Treasurers' offices and an allocation of costs from the DOT central office to the DOT issuance stations, as applicable.

To determine the percentage of each employee's time spent on the driver's license issuance function, 4 2-week time studies were conducted at all 99 locations. The percentage of time spent by employees on the driver's license issuance function as reflected by the time studies was then used to allocate the proper percentage of the employees' salaries and benefits.

Objectives, Scope and Methodology

Objectives

Our study was conducted to compare the cumulative costs to issue driver's licenses and non-operator's identification cards incurred by DOT and the County Treasurers' offices.

Scope and Methodology

To gain an understanding of the driver's license issuance program administered by DOT and the County Treasurers' offices, we:

- reviewed the previous cost analysis conducted by the Auditor of State and a previous cost analysis study conducted by an outside consulting firm,
- collected, reviewed and analyzed time study data for 2-week periods at each DOT issuance station and County Treasurer's office on 3 occasions within 3 months of the end of fiscal year 2009,
- calculated the time spent on issuance activities as a percentage of total time worked by employees at the DOT issuance stations and the County Treasurers' offices,
- obtained cost information related to issuance activities from both DOT and the County Treasurers' offices for the fiscal year ended June 30, 2009,
- analyzed cost information to determine whether it appeared reasonable and was appropriate to include as a driver's license issuance cost,
- calculated a cost per card for the fiscal year ended June 30, 2009 using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office,
- performed site visits at 10 County Treasurers' offices to verify time study and cost report data by reviewing supporting documentation and
- compared time study data submitted by select DOT employees to the DOT payroll system to verify the data by reviewing supporting documentation.

Most County Treasurer's office employees issuing licenses and DOT employees at issuance stations perform functions other than those related to driver's licenses. As a result, it was necessary to conduct time studies to determine the proper portion of the employees' salaries to allocate to the cost of the issuance of licenses.

To develop a data collection form to be used during the 3 time study periods, we gained an understanding of driver's license operations at both DOT and the County Treasurers' offices by reviewing the previous cost analysis conducted by the Auditor of State and conducting interviews with select DOT and County Treasurer's office employees. Based on our understanding of the similarities and differences in operations between the DOT issuance stations and the County Treasurers' offices, we updated the time study summary forms from the previous cost analysis to be used by the employees during the time study periods. **Appendix B** includes a copy of the time study summary form used by county employees and **Appendix C** includes a copy of the time study summary form used by DOT employees. We selected the 2-week blocks during which DOT issuance station and County Treasurers' office employees were to track how their time was spent throughout the day.

In addition to salary and benefits costs, DOT issuance stations and County Treasurers' offices incur other costs, such as utilities and office supplies. Based on our understanding of the processes used to issue licenses, we identified the types of costs involved in issuing driver's licenses and non-operator's identification cards and created a cost report form for the County

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Treasurers to complete. **Appendix D** includes a copy of the cost report form provided to the counties.

DOT officials provided us detailed listings of expenditures identified for each issuance station from its centralized accounting system. After we collected cost information from each county and DOT, we performed a cost analysis to link the results of the time studies to the costs reported by the counties and DOT.

To validate time study and cost information collected, we selected 10 County Treasurers' offices and visited the sites to compare the data collected to supporting documentation. During the visits, we traced the total hours recorded for each day on the time study summaries to supporting payroll records, traced salary and benefits information reported to supporting payroll records, traced other costs reported to appropriate supporting documentation and analyzed the reasonableness of the other costs reported. We also selected 50 DOT employees from the 18 DOT issuance stations and traced the total hours recorded each day on the time study summaries to the DOT payroll system.

During our fieldwork, we determined the hours of operation were not consistent between the DOT issuance stations and the County Treasurers' offices. In addition, the hours of operation were not consistent among the County Treasurers' offices. Office hours for the County Treasurers' offices vary from 7:00 am until 4:30 pm, Monday through Friday. **Appendix E** details the hours for each County Treasurer's office and the services provided as listed on their websites. If we were unable to determine the services provided from a county's website, we contacted the county. Information obtained in this manner is italicized in **Appendix E**. The DOT issuance stations are open Tuesday through Friday, with hours varying between 8:30 am and 6:00 pm and Saturdays from 8:00 am until 1:00 pm.

Driver's License Issuance Cost Study

Time Studies

To obtain an understanding of the various processes involved with issuing driver's licenses and non-operator's identification cards at the DOT issuance stations and the County Treasurers' offices, we met with representatives of DOT and the County Treasurers' offices. Based on discussions with those representatives, as well as our review of written procedures and observation of operations, a time study summary was created to record DOT and County Treasurer's office employees' time.

The time study summary form divides the working day into categories. We used the time study summary form from the previous study and made revisions as necessary. As illustrated by **Appendices B** and **C**, both the DOT and County Treasurers' time study summary forms included a category for "Driver's License Functions." This category was to include all activity related to the production of a driver's license or non-operator's identification card. In addition, a "Paid Leave" category was provided for both DOT and County Treasurers' office employees to record any scheduled, paid breaks taken during the working day. This category also was to include any paid leave taken by an employee, such as vacation or sick leave.

For the remainder of the working day, the counties were provided a "Non-Driver's License Functions" category in which to record time spent on property tax, motor vehicle registration or any other County Treasurer's office function not related to the driver's license issuance function. However, the DOT issuance station employees were provided 3 categories in addition to an "Other Non-Driver's License Functions" for services performed by DOT which the counties are unable to provide. These categories are as follows:

- Records Processing – Time spent processing lift notices, processing SR22 insurance filings, entering convictions, collecting civil penalty payments, providing certified driving records, etc.

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- Remedial Driver Interviews – Time spent preparing any necessary paperwork, meeting with individuals and any other process related to providing this service. In addition, any travel related to this service was recorded in this category.
- Presentations – Time spent preparing Driver's Education and/or Senior Driver Education presentations, giving the presentations and any other process related to providing this service. In addition, any travel related to this service was recorded in this category.

The 2-week time periods listed in **Table 5** were selected as the periods during which DOT issuance station and County Treasurers' office employees were to track how their time was spent throughout the day. By selecting 3 periods spread over the 3 months following the end of fiscal year 2009, we attempted to level out paid leave taken by employees and fluctuations in the number of cards issued.

Table 5
Time Study Periods
August 17 through August 29, 2009
September 14 through September 26, 2009
October 12 through October 24, 2009

At the end of each of the 3 time study periods, the time study summary forms were collected from the DOT issuance stations and the County Treasurers' offices. Using the time study summary forms, we created spreadsheets to:

- summarize the time spent on each activity by employee,
- compile the information by DOT issuance station and County Treasurer's office and
- combine all DOT issuance stations, as well as County Treasurers' offices.

As the summary forms were received, we:

- reviewed the data submitted, identified any apparent errors or inconsistencies and contacted the submitting office for resolution,
- updated time study spreadsheets with corrected information and
- carried forward time reported to a cost analysis spreadsheet created for the location to calculate the percentage of time spent on the driver's license issuance function for each employee and location.

As a result of our review, we determined 2 employees from the Mahaska County Treasurer's Office did not submit actual time on the August time study summary forms, but rather allocated their time in accordance with their budgeted salaries. This was corrected before the September time studies and both the September and October time studies reflected actual time spent. We attempted to obtain corrected time studies for August but the employees were unable to provide them. Therefore, for these 2 employees, the calculation of the percentage of time spent on the driver's license issuance function was based on the September and October time studies only.

To test the validity of the time study data submitted, during our field visits at the County Treasurers' offices, we traced the total hours recorded on the summary sheet for each day during the August and September time studies to supporting payroll documentation, such as timesheets, time cards or payroll registers. We also traced selected DOT employees' time study summaries to the DOT payroll system for the August and September time studies. The October time study had not yet been performed.

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During our review of the time study information submitted for each employee, we analyzed the data for any items which would skew the percentage of time allocated to the driver's license issuance function. When we identified employees with a significant amount of paid leave during the time studies, the leave was excluded from the results of the time study. We also identified DOT employees who worked at an issuance station other than their "home" station and made appropriate adjustments to the time they reported for each issuance station at which they worked.

Once the time study data was finalized, the information for the 18 DOT issuance stations and the 81 County Treasurers' offices was compiled. As illustrated in **Schedule 2**, the time studies showed the employees at the DOT issuance stations and the County Treasurers' offices spent approximately 69% and 31% of their time on comparable issuance activities, respectively. Based on the time studies, the time spent on the driver's license issuance function by the DOT issuance stations ranged from approximately 47% to approximately 79%. The percentage of time at the County Treasurers' offices ranged from approximately 10% to approximately 100%. These percentages represent only the time spent for the employees participating in the time study. This wide range was not unexpected due to the nature of operations at the County Treasurers' offices and the volume of driver's licenses processed by the DOT issuance stations.

Cost Reports

There are 2 primary components to the cost of providing driver's license services. These components are:

- Salaries and benefits - includes employee salaries and the employer share of FICA, IPERS, health insurance, dental insurance and any other benefit provided to the employees.
- Other costs – includes office supplies, mileage, training, rent, utilities and/or any other miscellaneous cost associated with providing driver's license services. These costs may be directly or indirectly linked to the driver's license issuance function, depending on whether the County Treasurers' offices separately track costs related to the issuance of driver's licenses and non-operator's identification cards in their accounting systems.

County Costs – In order to gather the cost information from each County Treasurer's office, a cost report form was created. As illustrated by **Appendix D**, information requested included the salary of each employee participating in the time study, the employer share of any benefits provided to each employee and any other costs at the discretion of the County Treasurer which should be considered when determining the cost per card of providing driver's license services. We requested cash basis information for the fiscal year ended June 30, 2009.

As previously stated, some costs, such as utilities, could be either directly or indirectly linked to the production of driver's licenses and non-operator's identification cards. For example, when a county has a location used only for issuing driver's licenses, the utility costs of that location can be identified as a direct cost. Also, when a county establishes and maintains a separate budget for the driver's license issuance function, utilities can be reported as a direct cost. However, some counties allocate utility costs indirectly based on square feet of space occupied, the rough percentage of space occupied in the courthouse, the County Treasurer's judgment or some other basis.

While we did not request the counties distinguish between direct and indirect costs, as the cost reports were received, we reviewed the other costs reported to determine if the amounts appeared reasonable by the type of expenditure and in comparison to the costs reported by the other County Treasurers' offices. In addition, to test the validity of the cost information

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submitted, we traced the salary, benefits and other costs reported to payroll registers, expenditure reports and other supporting documentation, as applicable, during our field visits.

DOT Costs – We obtained a detailed listing of cash basis expenditures from a DOT official for the fiscal year ended June 30, 2009 for each DOT issuance station and the central cost center used to record expenses for all stations.

The costs for each DOT issuance station included the salary costs for most of the employees working in each station. However, the salaries and benefits for employees in a supervisory position were recorded in the central cost center. These costs were allocated to the station where the employee was assigned, as well as any other costs related to a specific station. We also reviewed other central costs with a DOT official and determined, while there were other costs exclusive to the operation of the DOT issuance stations, the costs were minimal and would not have an impact on the cost per card calculation. Therefore, they were not allocated among the 18 DOT issuance stations.

The remaining central costs were for expenses not exclusive to the operation of the DOT issuance stations. For example, the central costs included salaries and benefits for employees responsible for supervision of both DOT issuance stations and County Treasurers' offices.

The purchase of testing equipment and card stock, laminate and other supplies and equipment necessary for the production of driver's licenses and non-operator's identification cards are maintained in a separate cost center. Because DOT purchases these supplies and equipment for all DOT issuance stations and each County Treasurer's office, we did not include these costs in our study.

The costs accumulated for each DOT issuance station are for operation of the entire station, but each station performs both driver's license and non-driver's license functions. As a result, it was necessary to prorate the costs between functions. We made this allocation based on the results of the DOT employees' time studies.

Cost Analysis – Cost information was entered into a spreadsheet established for each DOT issuance station and County Treasurer's office. We reviewed the data for apparent errors, inconsistencies or omissions and contacted the submitting office for resolution. As previously stated, each location's costs were analyzed to determine if the amounts appeared reasonable and whether individual cost components were appropriate to include as an issuance cost.

To test the validity of the cost data submitted, we traced the costs to payroll registers, expenditure reports and other supporting documentation during our field visits. Some counties recorded the costs associated with the driver's license issuance function separately in the accounting records. Other counties recorded these costs within the total costs of the office and either needed to identify or allocate the costs attributed to the driver's license issuance function. Costs we were unable to verify were excluded from the cost analysis spreadsheet.

The DOT records all costs in a centrally maintained accounting system. The accounting system identifies costs specific to each DOT issuance station which we were able to determine were properly allocated.

Cost information for each DOT issuance station and County Treasurer's office has been included in **Schedule 3**. The costs have been categorized into the 2 major components of salaries and benefits and other costs.

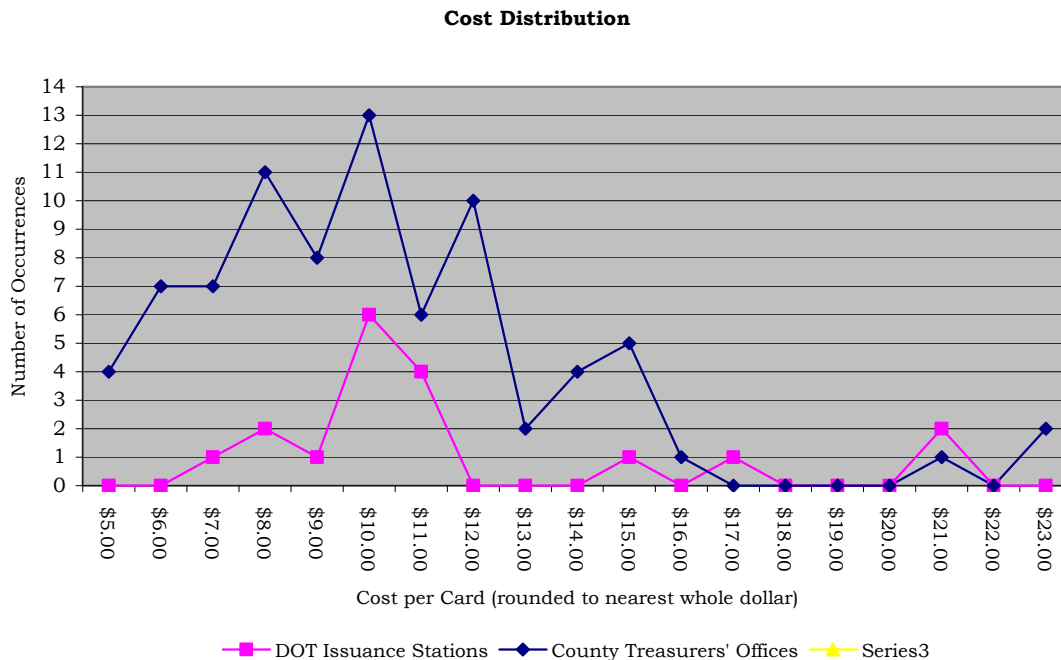
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Study Results

Cost per Card – We obtained from DOT officials the number of cards issued by each location during the fiscal year ended June 30, 2009. This number does not reflect the number of cards issued with an associated fee but rather the number of cards produced by each location. Using the number of cards issued, we calculated the cost per card for each DOT issuance station and County Treasurer's office. **Schedule 1** includes the cost per card for salaries and benefits only and for total costs. As previously stated, the cost per card amounts do not include costs for equipment and supplies used to produce the cards.

Table 6 summarizes the number of cards issued and the ranges and average cost per card for licenses issued by the DOT issuance stations and the County Treasurers' offices. The graph illustrates the distribution of the cost per card for both DOT issuance stations and County Treasurers' offices.

Table 6				
	Number of Cards Issued	Ranges of Total Cost per Card	Average Cost per Card	
			Salaries and Benefits Only	Total Cost
DOT Issuance Stations	806,906	\$7.05 – 20.95	11.31	11.70
County Treasurers' Offices	479,429	5.12 – 22.97	9.97	10.20



As illustrated by the graph, the cost per card for most of the DOT issuance stations and the County Treasurers' offices is in the \$8 to \$12 range. As shown in **Table 7**, 62% of the DOT issuance stations and the County Treasurers' offices are in this range. The cost per card for 18 counties is less than \$8.00, while only 1 DOT issuance station has a cost per card less than \$8.00.

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Table 7

Cost Range	DOT Issuance Stations		County Treasurers' Offices		Total	
	Number	Percent	Number	Percent	Number	Percent
\$5.00 – 7.00	1	6%	18	22%	19	19%
8.00 – 10.00	9	50	32	39	41	42
11.00 – 12.00	4	22	16	20	20	20
Over 12.00	4	22	15	19	19	19
Total	18	100	81	100	99	100

Table 8 lists the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest cost per card as well as the 2 DOT issuance stations and the 5 County Treasurers' offices with the lowest cost per card.

Table 8

	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
DOT Issuance Stations:					
Highest:					
Carroll	12,654	\$252,576	19.96	260,408	20.58
Webster	20,892	426,086	20.39	437,643	20.95
Lowest:					
Polk	178,616	1,242,473	6.96	1,259,931	7.05
Johnson	56,420	457,468	8.11	469,502	8.32
County Treasurers' Offices:					
Highest:					
Monroe	3,255	50,158	15.41	50,158	15.41
Clarke	4,275	68,429	16.01	69,045	16.15
Pocahontas	2,945	59,840	20.32	61,123	20.75
Van Buren	2,394	53,453	22.33	54,055	22.58
Winnebago	5,007	109,393	21.85	115,016	22.97
Lowest:					
Wayne	2,480	11,760	4.74	12,702	5.12
Shelby	5,470	29,286	5.35	29,286	5.35
Cherokee	5,428	28,829	5.31	29,117	5.36
Mahaska	9,545	51,781	5.42	52,169	5.47
Hamilton	5,117	28,264	5.52	28,264	5.52

Table 9 lists the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest number of issuances as well as the 2 DOT issuance stations and the 5 County Treasurers' offices with the lowest number of issuances.

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Table 9

	Number Of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
DOT Issuance Stations:					
Highest:					
Linn	96,448	\$ 890,255	9.23	923,711	9.58
Polk	178,616	1,242,473	6.96	1,259,931	7.05
Lowest:					
Clay	12,437	204,842	16.47	210,520	16.93
Carroll	12,654	252,576	19.96	260,408	20.58
County Treasurer's Offices:					
Highest:					
Marion	12,549	119,869	9.55	121,657	9.69
Sioux	13,951	125,049	8.96	135,291	9.70
Jasper	15,273	98,509	6.45	101,659	6.66
Warren	18,794	119,960	6.38	120,526	6.41
Dallas	23,310	153,703	6.59	208,874	8.96
Lowest:					
Taylor	1,876	13,139	7.00	13,196	7.03
Ringgold	1,905	17,282	9.07	19,453	10.21
Adams	1,999	19,490	9.75	19,596	9.80
Sac	2,349	27,010	11.50	28,218	12.01
Van Buren	2,394	53,453	22.33	54,055	22.58

Variations in Cost – There are a number of factors which contribute to the variations in cost per card at both the DOT issuance stations and the County Treasurers' offices, including:

- number of CDLs issued and the number of CDL tests administered,
- number of staff issuing licenses,
- percentage of time spent issuing licenses,
- the salary levels of employees issuing licenses,
- whether the County Treasurer spends a large percentage of time on the driver's license issuance function and
- other factors, such as other costs and multiple issuance sites.

While these factors may explain the variations in the cost per card between particular locations, our analysis shows the effects of each factor are not uniform at all locations. For example, Cedar and Dickinson Counties both use primarily 3 employees to issue driver's licenses. These employees spend approximately 38% and 56%, respectively, of their time on driver's licenses. The cost per card at Cedar and Dickinson Counties is \$8.01 and \$9.77, respectively. Pocahontas and Van Buren Counties also use primarily 3 employees to issue driver's licenses. The employees at Pocahontas County spend approximately 43% of their time issuing driver's licenses while the Van Buren County employees spend approximately 50% of their time issuing driver's licenses. The cost per card at Pocahontas and Van Buren Counties is \$20.75 and \$22.58, respectively. While most counties with limited employees have a lower cost per card, there are also several others with limited employees involved where other factors contribute to higher costs. Therefore, each location's situation must be evaluated individually.

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In addition, the expected relationship between salaries and cost per card does not always occur. For example, the average salary for Chickasaw County is \$29,903 and the cost per card is \$14.31. However, the Winneshiek County average salary is \$36,897 and the cost per card is \$14.83, which is only \$0.52 higher than Chickasaw County. Also, although the average salary difference for Lucas and Monroe counties is not as significant, \$33,358 compared to \$37,874, the cost per card is significantly different at \$5.82 for Lucas County and \$15.41 for Monroe County. Therefore, as previously stated, each location's situation must be evaluated individually.

Certain decisions made at the discretion of individual County Treasurers may impact the cost per card for some counties. For instance, the County Treasurer typically has the highest salary in the office and may choose to devote a large percentage of his/her time to the driver's license issuance function and, therefore, increase the cost per card issued by his/her county. Similar discretionary decisions are not available to DOT employees involved in the issuance process.

Examples of the effect of each of these components are discussed in the following paragraphs.

- **Commercial Driver's Licenses (CDLs)** – Prior to issuing a CDL, a series of requirements must be completed. Issuing a CDL takes significantly more time than issuing a non-CDL. While all DOT issuance stations and County Treasurers' offices issue CDLs, not all County Treasurers' offices choose to offer the CDL drive tests. CDL tests are only required for initial issuances and not renewals. The CDL drive tests include the pre-trip, skills and road tests. As illustrated by **Appendix E**, 50 of the 81 counties do not provide CDL drive tests, which is an increase of 8 from fiscal year 2005. Therefore, those employees are not investing as much time in the issuance process for CDLs as employees at the DOT issuance stations. The time spent on the CDL issuance process at the DOT issuance stations would affect their cost per card.

In addition, a DOT issuance station or County Treasurer's office may administer the CDL drive tests for a customer, which is the more time consuming part of the issuance process, but another station or office may actually issue the license. The County Treasurer's office issuing the license retains the \$7.00 fee even though minimal time was spent on the process. The cost per card at the station or office conducting the CDL drive tests may be higher as a result.

- **Number of Staff Issuing Licenses** – All of the employees at the DOT issuance stations perform driver's license issuance duties. As illustrated by **Schedule 2**, the number of employees included in the time studies for the DOT issuance stations ranged from 5 at Muscatine County to 35 at Polk County. The number of employees providing driver's license services does not appear to impact the cost per card at the DOT issuance stations.

Alternatively, the number of County Treasurers' office employees participating in the driver's license issuance function explains the cost per card variations for some, but not all, counties. As illustrated by **Schedule 2**, there are 8 County Treasurers' offices with 2 staff issuing driver's licenses and 20 County Treasurers' offices with 3 staff issuing licenses. Of these 28 offices, 15 have a cost per card lower than the average cost of \$10.20 and 13 have a cost per card exceeding \$10.20. In addition, there are 17 County Treasurers' offices using 6 or more employees to issue cards. Of these 17 offices, 9 have a cost per card less than \$10.20 and 8 have a cost per card exceeding \$10.20. Of these offices, Winneshiek County has the highest cost per card at \$14.83.

Table 10 summarizes the ranges of cost per card for the County Treasurers' offices using the least and most employees in the driver's license issuance function.

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Table 10

Number of County Treasurers' Offices	Number of Employees	Cost per Card Range	Number of Offices with Cost per Card	
			Less than \$10.20	More than \$10.20
28	2 - 3	\$5.12 – 22.58	15	13
17	6 – 9	6.07 – 14.83	9	8

Table 11 shows the number of employees participating in the driver's license issuance function for the 5 County Treasurers' offices with the highest cost per card and the 5 offices with the lowest cost per card.

Table 11

County Treasurers' Offices	Cost per Card	Number of Employees
Highest Cost per Card:		
Monroe	\$15.41	5
Clarke	16.15	3
Pocahontas	20.75	3
Van Buren	22.58	3
Winnebago	22.97	5
Lowest Cost per Card:		
Wayne	5.12	3
Shelby	5.35	3
Cherokee	5.36	4
Mahaska	5.47	4
Hamilton	5.52	4

- Percentage of Time – As illustrated by **Schedule 2**, the percentage of time spent on the driver's license issuance function for employees participating in the time studies at the DOT issuance stations ranged from 47.0% to 78.9%. **Table 12** shows the percentage of time spent on issuance activities, according to the time studies for the DOT issuance stations listed in **Table 8**, for the 2 stations with the highest and lowest percentage of time. **Table 12** also shows the cost per card and number of cards issued for the 2 stations with the highest and lowest cost per card.

Table 12

DOT Issuance Station	Percentage of Time	Cost per Card	Number of Cards Issued
Highest Percentage of Time:			
Webster	77.77	\$ 20.95	20,892
Black Hawk	78.88	11.17	64,017
Lowest Percentage of Time:			
Carroll	47.02	20.58	12,654
Cerro Gordo	52.40	10.34	26,331
Highest Cost per Card:			
Carroll	47.02%	20.58	12,654
Webster	77.77	20.95	20,892
Lowest Cost per Card:			
Polk	75.09	7.05	178,616
Johnson	69.22	8.32	56,420

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Table 13 shows the percentage of time spent on issuance activities, according to the time studies for the County Treasurers' offices listed in **Table 8**, for the 3 offices with the highest and lowest percentage of time. The **Table** also shows the cost per card and number of cards issued for the 5 offices with the highest and lowest cost per card.

Table 13			
County Treasurers' Offices	Percentage of Time	Cost per Card	Number of Cards Issued
Highest Percentage of Time:			
Sioux	89.93	\$ 9.70	13,951
Buena Vista	91.61	12.98	9,270
Chickasaw	100.00	14.31	5,142
Lowest Percentage of Time:			
Wayne	9.51	5.12	2,480
Grundy	9.85	9.35	2,672
Mills	10.31	6.19	5,364
Highest Cost per Card:			
Monroe	18.29%	15.41	3,255
Clarke	52.69	16.15	4,275
Pocahontas	42.69	20.75	2,945
Van Buren	49.66	22.58	2,394
Winnebago	43.11	22.97	5,007
Lowest Cost per Card:			
Wayne	9.51	5.12	2,480
Shelby	30.18	5.35	5,470
Cherokee	27.29	5.36	5,428
Mahaska	24.22	5.47	9,545
Hamilton	21.35	5.52	5,117

- Salary Levels – **Schedule 4** shows the average annual salaries for staff participating in the driver's license issuance function at both the DOT issuance stations and the County Treasurers' offices by region of the State. While salary levels may impact the cost of issuing driver's licenses, it was not possible to identify a trend which could be applied statewide. For example, in southwest Iowa, the Montgomery County Treasurer's office had the lowest average annual salary for employees with driver's license duties but it had the highest cost per card. In east central Iowa, the DOT issuance station in Clinton County had the highest average salary and the highest cost per card, while the Cedar County Treasurer's office had the lowest average salary and 1 of the lowest costs per card.

Table 14 shows the DOT issuance station or the County Treasurer's office with the highest and lowest average salaries for employees with driver's license duties by region.

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Table 14

Region	Highest Average Salary			Lowest Average Salary		
	Location	Average Salary	Cost per Card	Location	Average Salary	Cost per Card
Northwest	Clay – DOT	\$43,712	\$16.93	Cherokee Co.	\$31,132	\$5.36
West Central	Carroll - DOT	47,543	20.58	Sac Co.	22,179	12.01
Southwest	Pottawattamie - DOT	39,063	10.51	Montgomery Co.	27,877	11.48
North Central	Cerro Gordo - DOT	48,597	10.34	Franklin Co.	29,663	8.92
Central	Marshall - DOT	42,158	11.10	Hardin Co.	30,816	11.84
South Central	Wapello - DOT	45,797	14.94	Appanoose Co.	30,018	10.98
Northeast	Fayette Co.	38,721	11.68	Allamakee Co.	29,708	8.54
East Central	Clinton - DOT	42,260	11.48	Cedar Co.	34,824	8.01
Southeast	Washington Co.	41,566	9.73	Lee Co.	29,377	6.07

- County Treasurer's Time – The amount of time the County Treasurer spends on the driver's license issuance function may also impact the cost per card for County Treasurers' offices. Some County Treasurers spend little or no time on this function while others spend a significant amount of time. Because the County Treasurer's salary is typically the highest salary in the office, it is expected counties with the County Treasurer spending a significant portion of time on the driver's license issuance function will have a higher cost per card.

Schedule 4 shows the percentage of time the County Treasurers reported spending on the driver's license issuance function at each county. **Table 15** summarizes the counties with the highest and lowest percentage of County Treasurer's time as reported on the time study summary forms and their cost per card.

Table 15

County Treasurers' Offices	% of County Treasurer's Time	Cost per Card
Highest Percentage of County Treasurer's Time:		
Winnebago	60.0%	\$ 22.97
Winneshek	46.0	14.83
Warren	35.2	6.41
Mitchell	31.1	9.75
Howard	30.9	13.77
Lowest Percentage of County Treasurer's Time:		
O'Brien	1.4	9.11
Dickinson	0.8	9.77
Calhoun	0.4	12.75
Humboldt	0.3	10.38
Sac	0.1	12.01

As illustrated by the **Table**, the cost per card varies significantly regardless of the amount of time the County Treasurer spent on the driver's license issuance function.

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In addition, there were 22 County Treasurers' offices for which the County Treasurer did report any time spent on the driver's license issuance function during the 3 time studies. The cost per card for these counties ranged from \$5.35 to \$15.36.

For the 5 counties with the highest cost per card (as shown in **Table 8**), 3 of the County Treasurers spent less than 20% of their time on the driver's license issuance function and 1 County Treasurer spent approximately 27% of her time. Only the Winnebago County Treasurer spent a significant amount of time, at 60%. For the 5 counties with the lowest cost per card (as shown in **Table 8**), 2 of the County Treasurers spent no time on the driver's license issuance function, 2 spent between 5% and 10% and 1 spent approximately 12%.

- Other Factors – Other factors impacting the cost per card include whether costs other than salaries and benefits were included in total costs and the existence of multiple issuance sites.

The DOT issuance stations included other costs, such as utilities, office supplies and mileage reimbursements, in total costs. No indirect costs were allocated to the stations.

The County Treasurers' offices did not report other costs of issuing driver's licenses, both direct and indirect, in a consistent manner. Of the 81 County Treasurers' offices issuing driver's licenses, 20 included salaries and benefits only and 61 included salaries, benefits and other costs. Of the 20 County Treasurers' offices including only salaries and benefits, 14 had a cost per card less than the average of \$10.20. The cost per card for the other 6 was less than \$16.00.

Driver's license services are provided from multiple locations by 7 County Treasurers' offices and 1 office provides driver's license services at 2 permanent courthouses. These offices are identified in **Schedule 1**. The cost per card at the 7 counties with multiple sites ranges from \$7.91 to \$15.36. Of those offices, 5 had a cost per card less than \$10.20. Operating multiple sites does not appear to have a significant impact on the cost per card.

Minutes per Card – We considered calculating the number of minutes per card based on the time studies submitted by each location, but chose not to. Because not all time spent results in the issuance of a card, we do not believe the minutes per card would be representative of where employees spent their time. For example, if an employee administered a drive test which was failed by the driver, a card would not be issued but the employee would have spent time providing driver's license services. In addition, the cost per card calculation would assume the issuance of all card types, such as an operator's license or CDL, take the same amount of time to process, which is not accurate.

Additional Information

As previously stated, legislation has established rates to be paid by the customer for each type of card issued. The amounts collected by the DOT issuance stations and the County Treasurers' offices for driver's licenses and non-operator's identification cards for the fiscal year ended June 30, 2009 total \$16,715,411 and \$7,669,605, respectively, for a total of \$24,385,016. The amounts collected are listed by location in **Schedule 5**.

The **Schedule** also includes the amounts incurred for salaries and benefits related to the driver's license issuance function as well as total costs to issue cards (excluding any cost for equipment and supplies to produce the cards). These costs represent salaries and benefits allocated to the driver's license issuance function based on the time studies conducted and other costs directly or indirectly attributable to the issuance of cards. Some of these costs are considered fixed costs and existed prior to the counties providing the driver's license issuance function. These costs vary by county and the amount is indeterminable.

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The counties retained \$3,050,467 of the fees collected for the year ended June 30, 2009, which is approximately 65.8% of the total costs incurred by the counties for the driver's license issuance function. The remaining amount collected by the counties, as well as the amount collected by the DOT issuance stations, is remitted to the State.

Other Issues

As previously stated, we reviewed both the time study summary forms and cost information as it was submitted. We identified certain issues which had to be resolved to complete the cost analysis, as follows:

- Several time study summary forms submitted contained inaccuracies, such as addition errors, time worked not reported properly and paid leave which was not reported. Through discussions with appropriate personnel at the County Treasurers' offices and the DOT issuance stations, the inaccuracies were resolved and the correct time was used for the cost per card calculations.
- We also identified several counties which reported budgeted cost information rather than actual costs for the fiscal year ended June 30, 2009. We contacted these counties and obtained the actual costs for the cost per card calculations.
- During field visits to the 10 selected County Treasurers' offices, we identified employees at Louisa County whose time worked, as submitted on the time study summary forms, did not agree with the payroll records of the County. Through discussions with the County Treasurer, we determined the Treasurer's office employees do not record sick leave as it is used, but rather wait until a total of 8 hours has been accumulated. At that point, it is recorded on the payroll records even if the employee actually works on the day the sick leave is recorded. Through discussions with the County Treasurer and the applicable employees, we adjusted the time study summary forms to reflect the actual time worked, as necessary.

Comparative Information

As previously stated, the cost per card for the DOT issuance stations and the County Treasurers' offices ranged from \$5.12 to \$22.97 during the fiscal year ended 2009. In comparison, the cost per card for the fiscal year ended June 30, 2005 ranged from \$3.65 to \$31.34. While the low end of the range saw a slight increase of \$1.47 per card, the high end of the range decreased \$8.37 per card. **Schedule 6** summarizes the cost per card for fiscal years 2005 and 2009 by location.

As previously stated, the cost per card is calculated using the number of cards issued and the applicable percentage of salaries, benefits and other costs. For the cost analysis conducted for fiscal year 2005, we calculated the percentage of time by location for the DOT issuance stations and applied that percentage to total salaries and benefits for each location. For the County Treasurers' offices, we used the same methodology to calculate benefits, but we calculated the percentage of time by each employee to apply to each individual's salary. For this cost analysis, we focused the methodology by calculating the percentage of time by employee and applied that percentage to each employee's salary and benefits amount for all DOT issuance stations and the County Treasurers' offices. As a result, the calculated cost per card for fiscal year 2009 is more precise.

Several other factors contribute to the change in the cost per card range, as follows:

- Number of Cards Issued – The number of cards issued by the DOT issuance stations and the County Treasurers' offices increased approximately 162,000, or 25.2%, and 121,000, or 33.9%, respectively, from fiscal year 2005 to fiscal year 2009. **Schedule 6** summarizes the number of cards issued for fiscal years 2005 and 2009 by location.

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Of the 18 DOT issuance stations, 17 experienced increases, ranging from 19.0% to 32.3%. However, the DOT issuance station in Clay County had a decrease of 0.9%. According to a representative of DOT, this station was affected by the expanded hours of the Dickinson County Treasurer's office.

All 81 County Treasurers' offices experienced an increase in the number of cards issued, ranging from 6.6% to 332.8%. The 332.8% increase occurred in the Dickinson County Treasurer's office as a result of expanding the driver's license office hours from 1 day a week to 5 days a week. Winnebago County also expanded the driver's license office hours from 3 days a week to 5 days a week. As a result, the number of cards issued increased 1,931, or 62.8%.

In addition, 3 other County Treasurers' offices increased approximately 60% from fiscal year 2005 to fiscal year 2009. These counties were Dallas, Jones and Warren. Both Dallas and Warren Counties have seen significant population increases from fiscal year 2005 to fiscal year 2009. Also, according to a representative of DOT, fiscal year 2009 was a heavy renewal year.

Because the number of cards issued increased, the total fees collected by the DOT issuance stations and the County Treasurers' offices increased as well. As previously stated, total fees collected by the DOT issuance stations and the County Treasurers' offices were \$16,715,411 and \$7,669,605, respectively, for a total of \$24,385,016. This represents an increase of 72.6% from total fees collected in fiscal year 2005 of \$14,129,691.

- **Percentage of Time** – As previously stated, we calculated the percentage of time worked on the driver's license issuance function for each employee at the DOT issuance stations and the County Treasurers' offices. The calculated percentage was then applied to the salaries and benefits of each employee, which has a direct impact on the cost per card calculation. Overall, the percentage of time for the 18 DOT issuance stations decreased 6.3% while the percentage of time for the 81 County Treasurers' offices increased 4.7%. **Schedule 6** summarizes the percentage of time for fiscal years 2005 and 2009 by location.

Of the 18 DOT issuance stations, 4 experienced slight increases in the employees' percentage of time, ranging from 0.6% to 1.5%. The remaining 14 experienced a decrease in the percentage of time. According to a representative of DOT, a new driver's license issuance system was installed in April 2007 which allowed the DOT issuance stations to gain efficiencies in the driver's license issuance function.

Of the 81 County Treasurers' offices, only 29 had a decrease in the percentage of time worked by employees on the driver's license issuance function. Of those, Mahaska County experienced a 57.9% decrease in the percentage of time. Based on a comparison of the time studies submitted for fiscal year 2005 to the time studies submitted for fiscal year 2009, it appears the employees were not consistent in how their time was allocated between the driver's license and non-driver's license functions. As a result of this decrease, the cost per card for Mahaska County decreased 59.0%.

Of the remaining 52 County Treasurers' offices, 7 had increases to the percentage of time greater than 20%, which resulted in an increase in the salaries and benefits costs for 6 of the 7 counties. However, although Buchanan County had an increase to the percentage of time of 30.1%, the salaries and benefits costs decreased 8.1%. Based on a comparison of the cost analysis performed for fiscal year 2005 to the cost analysis performed for fiscal year 2009, there were 8 employees who spent time on the driver's license issuance function in fiscal year 2005 while there were only 2 employees in fiscal year 2009. Therefore, the 2 employees would spend significantly more time working on driver's license activities while reducing costs for the county.

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In addition, of the 7 counties with increases, Dickinson County experienced an increase of 48.0%. However, as previously stated, the driver's license office hours were expanded from 1 day a week to 5 days a week. Therefore, a significant increase to the percentage of time would be expected. The other 6 counties all had increases in the number of cards issued, ranging from 29.5% to 50.1%, which would result in a higher percentage of time worked on the driver's license issuance function.

- **Salary Levels** – Employee salaries and benefits is a primary component of the cost of issuing driver's licenses for both the DOT issuance stations and the County Treasurer's offices. As a result, any change in salary levels affects the cost per card calculation. However, the effects are not uniform at all locations. All 18 DOT issuance stations experienced a decrease in the cost per card. However, the cost per card for 5 of the 18 decreased \$1.00 or less, which represents a change of approximately 10% or less. The minimal change for all 5 is explained by the increase in the number of cards issued and employee salaries which ranged from 19.0% to 30.2% and 10.5% to 25.6%, respectively.

Of the 81 County Treasurers' offices, 18 experienced salary cost increases greater than 75% from fiscal year 2005 to fiscal year 2009. As a result, the cost per card for these counties had increases ranging from 20.9% to 85.3%. Some of the factors contributing to the increased costs include the number of employees working on the driver's license issuance function, the percentage of time worked by employees on the driver's license issuance function and increased benefits costs. In comparison, we identified 2 counties, Dallas and Dickinson, which experienced salary cost increases of 104.2% and 336.7%, respectively. However, because of the increase in the number of cards issued, these 2 counties still had a relatively stable cost per card. The cost per card for Dallas County decreased 0.6% while the cost per card for Dickinson County increased only 1.7%.

We also compared the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest and lowest cost per card for fiscal years 2005 and 2009. The DOT issuance station in Carroll County had 1 of the highest costs per card in both fiscal years 2005 and 2009. However, the 2 DOT issuance stations with the lowest costs per card changed from Dubuque and Scott counties in fiscal year 2005 to Johnson and Polk counties in fiscal year 2009. This primarily resulted from decreased salaries and benefits costs at the DOT issuance stations in Johnson and Polk counties while both Dubuque and Scott counties had increased salary and benefit costs.

For the County Treasurers' offices, Pocahontas County had 1 of the highest costs per card in both fiscal years 2005 and 2009. However, the other 4 with the highest cost per card changed from Fayette, Lucas, Palo Alto and Sac Counties in fiscal year 2005 to Clarke, Monroe, Van Buren and Winnebago Counties in fiscal year 2009. The 4 with the highest costs per card in fiscal year 2005 all experienced decreases in the cost per card for fiscal year 2009. Lucas County had the largest decrease of 68.8%, which primarily resulted from a reduction in the number of employees working on the driver's license issuance function from 5 employees to 4 and a reduction in benefits costs.

Both Cherokee and Wayne Counties had some of the lowest costs per card in both fiscal years 2005 and 2009. However, the other 3 with the lowest cost per card changed from Jasper, Union and Warren Counties in fiscal year 2005 to Hamilton, Mahaska and Shelby Counties in fiscal year 2009. The 3 counties with the lowest cost per card in fiscal year 2005 all experienced increases in the cost per card for fiscal year 2009. Union County had the largest increase of 61.0%, which primarily resulted from a reduction in the number of employees working on the driver's license issuance function from 6 employees to 4, thereby increasing the percentage of time. In addition, Mahaska County experienced a decrease of \$7.86, or 59.0%, in its cost per card from fiscal year 2005 to fiscal year 2009, which primarily resulted from the allocation of employee time between driver's license and non-driver's license functions as previously discussed.

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In addition, we compared the 2 DOT issuance stations and the 5 County Treasurers' offices with the highest and lowest number of cards issued for fiscal years 2005 and 2009. There was no change in the DOT issuance stations reported from fiscal year 2005 to fiscal year 2009 for either the highest or lowest number of cards issued. However, there were 2 changes in the County Treasurers' offices reported. In fiscal year 2005, Lee County had 1 of the highest number of cards issued, but Marion County surpassed Lee County in fiscal year 2009 with 12,549 cards issued while Lee County issued 11,640 cards. Also, in fiscal year 2005, Dickinson County had 1 of the lowest number of cards issued. However, as previously stated, the driver's license office hours were expanded, which resulted in a 332.8% increase in the number of cards issued. Therefore, in fiscal year 2009, Van Buren County was added to the counties with the lowest number of cards issued.

ITEMS FOR FURTHER CONSIDERATION

As a result of our review, we identified the following items for further consideration by the Governor and the General Assembly.

- The average cost per card for the County Treasurers' offices was calculated as \$9.97 based on salaries and benefits only and as \$10.20 based on total costs. The cost per card based on total costs for the County Treasurers' offices ranged from \$5.12 to \$22.97. The majority of the offices have a cost per card exceeding the \$7.00 currently retained. However, the County Treasurers' offices have not identified the incremental costs they incur which are associated with providing driver's license services. A large portion of the costs at the counties consists of salaries and benefits. Based on our observations and discussions with County Treasurers, some of the offices have been able to perform the driver's license issuance function without adding staff or additional facilities. Therefore, some County Treasurers' offices have incurred only limited additional costs to provide the driver's license issuance function. When determining the amount of fees the counties are allowed to retain, the General Assembly should consider the costs the fee is intended to cover. For fiscal year 2009, the fees retained by the County Treasurers' offices as a percentage of total costs ranged from 27.8% to 123.3%.
- The fees charged to customers vary from \$1.00 to \$40.00 per card. The time spent issuing cards also varies by type. It takes less time to process a non-operator's identification card which has a fee of \$5.00 than it takes to process a CDL which has a fee of \$16.00 or \$40.00, depending on the term of the license. As a result, the General Assembly may want to consider whether the fee retained should be tiered and based on the type of card processed.
- Not all County Treasurers' offices budget and account for the driver's license issuance function separately. This resulted in some inconsistencies in cost information available at the counties. In addition, the types of costs included as part of the driver's license issuance function, as identified by the County Treasurers, were not consistent. Some offices include salaries and benefits only, while others are able to identify other costs directly associated with the driver's license issuance function. Others also identify indirect costs. The General Assembly may want to consider requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function.

**A Review of the Driver's License Issuance Program
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Schedules

Schedule 1

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Cost per Card by Location
For the fiscal year ended June 30, 2009

DOT Issuance Station	Number of Cards Issued	Cost per Card		Rank*
		Salaries and Benefits Only	Total	
Black Hawk	64,017	\$ 10.83	11.17	13
Carroll	12,654	19.96	20.58	17
Cerro Gordo	26,331	10.10	10.34	8
Clay	12,437	16.47	16.93	16
Clinton	19,168	10.96	11.48	14
Des Moines	21,185	9.85	10.42	9
Dubuque	40,185	8.37	8.76	4
Johnson	56,420	8.11	8.32	2
Linn	96,448	9.23	9.58	5
Marshall	19,329	10.70	11.10	12
Muscatine	18,662	9.51	9.89	7
Polk	178,616	6.96	7.05	1
Pottawattamie	42,444	10.17	10.51	11
Scott	74,582	8.18	8.49	3
Story	38,803	10.19	10.47	10
Wapello	18,539	14.31	14.94	15
Webster	20,892	20.39	20.95	18
Woodbury	46,194	9.24	9.63	6
Total	806,906	\$ 11.31	11.70	
County Treasurer's Office				
Adair	2,809	\$ 7.27	7.27	18
Adams	1,999	9.75	9.80	44
Allamakee	6,080	8.54	8.54	32
Appanoose	5,443	10.84	10.98	53
Audubon	2,728	5.43	5.75	6
# Benton	7,888	8.15	8.23	26
Boone	8,840	7.88	7.90	20
Bremer	10,970	7.84	7.94	23
Buchanan	6,765	8.42	8.50	30
Buena Vista	9,270	12.88	12.98	68
Butler	3,310	7.78	8.11	25
Calhoun	2,771	12.69	12.75	67
Cass	7,260	6.86	7.05	17
Cedar	5,048	8.01	8.01	24
Cherokee	5,428	5.31	5.36	3
Chickasaw	5,142	14.26	14.31	72

A Review of the Driver's License Issuance Program Administered by
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Driver's License Cost per Card by Location
For the fiscal year ended June 30, 2009

County Treasurer's Office	Number of Cards Issued	Cost per Card		Rank*
		Salaries and Benefits Only	Total	
Clarke	4,275	16.01	16.15	78
Clayton	6,451	11.45	11.87	59
Crawford	7,004	13.09	13.93	71
Dallas	23,310	6.59	8.96	34
Davis	2,496	11.06	11.06	54
Decatur	2,941	10.03	10.43	49
Delaware	8,527	6.19	6.55	12
Dickinson	7,116	9.68	9.77	43
Emmett	3,814	12.14	12.14	65
# Fayette	7,812	11.26	11.68	57
Floyd	6,221	13.79	13.82	70
Franklin	4,788	8.90	8.92	33
Fremont	2,893	8.53	8.53	31
Greene	4,243	9.71	9.71	40
Grundy	2,672	8.96	9.35	37
Guthrie	4,068	11.88	11.90	60
Hamilton	5,117	5.52	5.52	5
Hancock	4,185	7.88	8.31	28
Hardin	5,940	11.13	11.84	58
Harrison	5,351	10.81	11.07	55
Henry	8,210	6.56	6.71	14
Howard	4,314	13.38	13.77	69
Humboldt	3,548	10.27	10.38	48
Ida	3,473	8.11	8.43	29
Iowa	6,670	7.88	7.90	21
# Jackson	7,979	7.91	7.91	22
Jasper	15,273	6.45	6.66	13
Jefferson	7,330	7.69	7.69	19
Jones	7,350	5.93	6.13	9
Keokuk	3,266	14.76	14.76	73
Kossuth	7,187	12.02	12.06	63
^ Lee	11,640	6.07	6.07	8
Louisa	3,332	9.20	9.28	36
Lucas	4,116	5.82	5.82	7
Lyon	4,488	10.49	10.66	51
Madison	5,488	10.08	10.08	46

Schedule 1

A Review of the Driver's License Issuance Program Administered by
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Driver's License Cost per Card by Location
For the fiscal year ended June 30, 2009

County Treasurer's Office	Number of Cards Issued	Cost per Card		Rank*
		Salaries and Benefits Only	Total	
Mahaska	9,545	5.42	5.47	4
# Marion	12,549	9.55	9.69	38
Mills	5,364	5.13	6.19	10
Mitchell	4,139	9.69	9.75	42
Monona	4,120	12.11	12.12	64
Monroe	3,255	15.41	15.41	77
Montgomery	4,988	11.39	11.48	56
O'Brien	3,822	9.11	9.11	35
Osceola	2,583	8.09	8.23	27
# Page	6,436	9.34	9.80	45
Palo Alto	2,623	10.34	12.02	62
Plymouth	6,175	9.91	10.80	52
Pocahontas	2,945	20.32	20.75	79
# Poweshiek	7,044	14.85	15.36	76
Ringgold	1,905	9.07	10.21	47
Sac	2,349	11.50	12.01	61
Shelby	5,470	5.35	5.35	2
# Sioux	13,951	8.96	9.70	39
Tama	5,494	10.45	10.45	50
Taylor	1,876	7.00	7.03	16
Union	6,096	6.94	6.94	15
Van Buren	2,394	22.33	22.58	80
Warren	18,794	6.38	6.41	11
Washington	7,824	9.62	9.73	41
Wayne	2,480	4.74	5.12	1
Winnebago	5,007	21.85	22.97	81
Winneshiek	8,432	14.74	14.83	74
Worth	2,455	15.06	15.06	75
Wright	4,675	12.08	12.37	66
Total	479,429	\$ 9.97	10.20	

* - The locations have been ranked from lowest total cost per card to highest. A rank of 1 indicates the least total cost per card. The DOT station with the highest cost per card is ranked 18 and the County Treasurer's office with the highest cost per card is ranked 81.

- These counties provide driver's license services from multiple locations.

^ - Lee County operates two permanent courthouses. Driver's license issuance services are provided at both locations.

A Review of the Driver's License Issuance Program Administered by
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Comparison of Time Study Data to Number of Cards Issued and Cost per Card
For the fiscal year ended June 30, 2009

DOT Issuance Station	Per Time Studies**		Total Number of Cards Issued	Cost per Card - Total Cost
	Percentage of Total Time Spent on Issuance Activities	Number of Employees		
Black Hawk	78.88 %	16	64,017	\$ 11.17
Carroll	47.02	8	12,654	20.58
Cerro Gordo	52.40	8	26,331	10.34
Clay	55.13	6	12,437	16.93
Clinton	61.07	6	19,168	11.48
Des Moines	62.68	6	21,185	10.42
Dubuque	75.14	9	40,185	8.76
Johnson	69.22	12	56,420	8.32
Linn	73.46	21	96,448	9.58
Marshall	54.06	6	19,329	11.10
Muscatine	67.48	5	18,662	9.89
Polk	75.09	35	178,616	7.05
Pottawattamie	74.87	10	42,444	10.51
Scott	67.98	17	74,582	8.49
Story	65.89	11	38,803	10.47
Wapello	69.11	7	18,539	14.94
Webster	77.77	9	20,892	20.95
Woodbury	70.37	11	46,194	9.63
Average	69.20 %	203	806,906	\$ 11.70
County Treasurer's Office				
Adair	17.28 %	4	2,809	\$ 7.27
Adams	17.17	4	1,999	9.80
Allamakee	27.47	6	6,080	8.54
Appanoose	22.52	6	5,443	10.98
Audubon	10.52	3	2,728	5.75
Benton	21.21	6	7,888	8.23
Boone	17.15	9	8,840	7.90
Bremer	41.78	4	10,970	7.94
Buchanan	48.42	2	6,765	8.50
Buena Vista	91.61	3	9,270	12.98
Butler	27.02	2	3,310	8.11
Calhoun	17.69	4	2,771	12.75
Cass	20.63	6	7,260	7.05
Cedar	37.82	3	5,048	8.01
Cherokee	27.29	4	5,428	5.36
Chickasaw	100.00	2	5,142	14.31

Schedule 2

A Review of the Driver's License Issuance Program Administered by
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Comparison of Time Study Data to Number of Cards Issued and Cost per Card
For the fiscal year ended June 30, 2009

County Treasurer's Office	Per Time Studies**		Total Number of Cards Issued	Cost per Card - Total Cost
	Percentage of Total Time Spent on Issuance Activities	Number of Employees		
Clarke	52.69	3	4,275	16.15
Clayton	35.66	5	6,451	11.87
Crawford	34.53	7	7,004	13.93
Dallas	71.27	5	23,310	8.96
Davis	28.53	2	2,496	11.06
Decatur	33.06	2	2,941	10.43
Delaware	26.72	4	8,527	6.55
Dickinson	56.28	3	7,116	9.77
Emmett	31.42	5	3,814	12.14
Fayette	29.12	6	7,812	11.68
Floyd	53.90	3	6,221	13.82
Franklin	41.99	4	4,788	8.92
Fremont	18.27	3	2,893	8.53
Greene	25.18	5	4,243	9.71
Grundy	9.85	5	2,672	9.35
Guthrie	19.07	6	4,068	11.90
Hamilton	21.35	4	5,117	5.52
Hancock	29.24	4	4,185	8.31
Hardin	30.51	6	5,940	11.84
Harrison	49.53	3	5,351	11.07
Henry	14.64	7	8,210	6.71
Howard	29.69	5	4,314	13.77
Humboldt	15.33	4	3,548	10.38
Ida	24.84	4	3,473	8.43
Iowa	54.04	2	6,670	7.90
Jackson	46.26	3	7,979	7.91
Jasper	76.95	3	15,273	6.66
Jefferson	36.87	3	7,330	7.69
Jones	13.67	6	7,350	6.13
Keokuk	19.50	5	3,266	14.76
Kossuth	86.04	2	7,187	12.06
Lee	30.59	6	11,640	6.07
Louisa	21.85	3	3,332	9.28
Lucas	15.36	4	4,116	5.82
Lyon	17.35	5	4,488	10.66
Madison	23.22	5	5,488	10.08

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Comparison of Time Study Data to Number of Cards Issued and Cost per Card
For the fiscal year ended June 30, 2009

County Treasurer's Office	Per Time Studies**		Total Number of Cards Issued	Cost per Card - Total Cost
	Percentage of Total Time Spent on Issuance Activities	Number of Employees		
Mahaska	24.22	4	9,545	5.47
Marion	46.39	5	12,549	9.69
Mills	10.31	5	5,364	6.19
Mitchell	22.59	4	4,139	9.75
Monona	26.08	6	4,120	12.12
Monroe	18.29	5	3,255	15.41
Montgomery	31.75	5	4,988	11.48
O'Brien	11.83	5	3,822	9.11
Osceola	11.42	4	2,583	8.23
Page	27.74	7	6,436	9.80
Palo Alto	18.07	3	2,623	12.02
Plymouth	72.98	4	6,175	10.80
Pocahontas	42.69	3	2,945	20.75
Poweshiek	49.89	4	7,044	15.36
Ringgold	26.90	2	1,905	10.21
Sac	29.01	5	2,349	12.01
Shelby	30.18	3	5,470	5.35
Sioux	89.93	3	13,951	9.70
Tama	42.70	3	5,494	10.45
Taylor	12.56	3	1,876	7.03
Union	27.01	4	6,096	6.94
Van Buren	49.66	3	2,394	22.58
Warren	55.84	5	18,794	6.41
Washington	22.58	6	7,824	9.73
Wayne	9.51	3	2,480	5.12
Winnebago	43.11	5	5,007	22.97
Winneshiek	48.84	6	8,432	14.83
Worth	21.12	4	2,455	15.06
Wright	18.72	6	4,675	12.37
Average	30.88 %	345	479,429	\$ 10.20

** - Represents the individuals, including part-time, participating in the time studies. Does not necessarily represent total employees from that location.

Schedule 3

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location
For the fiscal year ended June 30, 2009

DOT Issuance Station	Salaries and Benefits	Other Costs					Total
		Office Supplies	Mileage and Subsistence	Utilities	Miscellaneous	Total Other Costs	
Black Hawk	\$ 693,425	7,704	1,981	3,629	8,284	21,598	715,023
Carroll	252,576	1,361	906	2,130	3,435	7,832	260,408
Cerro Gordo	266,022	1,460	715	2,692	1,424	6,291	272,313
Clay	204,842	1,565	1,053	1,481	1,579	5,678	210,520
Clinton	210,127	3,196	677	3,213	2,831	9,917	220,044
Des Moines	208,753	2,871	423	3,148	5,654	12,096	220,849
Dubuque	336,434	3,893	2,569	258	8,874	15,594	352,028
Johnson	457,468	4,024	540	3,387	4,083	12,034	469,502
Linn	890,255	7,972	2,538	11,037	11,909	33,456	923,711
Marshall	206,767	1,784	277	3,565	2,225	7,851	214,618
Muscatine	177,506	2,475	851	1,847	1,944	7,117	184,623
Polk	1,242,473	12,860	511	565	3,522	17,458	1,259,931
Pottawattamie	431,728	3,545	1,182	5,138	4,638	14,503	446,231
Scott	609,849	6,996	1,123	7,046	8,430	23,595	633,444
Story	395,209	2,525	286	5,687	2,731	11,229	406,438
Wapello	265,218	2,666	1,113	5,052	2,910	11,741	276,959
Webster	426,086	2,681	948	3,956	3,972	11,557	437,643
Woodbury	427,038	3,813	2,161	4,310	7,574	17,858	444,896
Subtotal	7,701,776	73,391	19,854	68,141	86,019	247,405	7,949,181
County Treasurer's Office							
Adair	20,435	-	-	-	-	-	20,435
Adams	19,490	31	75			106	19,596
Allamakee	51,917	-	-	-	-	-	51,917
Appanoose	58,986	50	-	200	550	800	59,786
Audubon	14,814	-	584	275	-	859	15,673
Benton	64,254	50	-	580	-	630	64,884
Boone	69,684	-	-	134	-	134	69,818
Bremer	86,002	143	348	552	8	1,051	87,053
Buchanan	56,973	-	-	535	-	535	57,508
Buena Vista	119,368	314	155	260	235	964	120,332
Butler	25,768	50	250	786	-	1,086	26,854
Calhoun	35,164	-	60	-	100	160	35,324
Cass	49,798	60	640	660	-	1,360	51,158
Cedar	40,413	-	-	-	-	-	40,413
Cherokee	28,829	-	-	288	-	288	29,117
Chickasaw	73,315	31	165	-	81	277	73,592

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location
For the fiscal year ended June 30, 2009

County Treasurer's Office	Salaries and Benefits	Other Costs				Total Other Costs	Total
		Office Supplies	Mileage and Subsistence	Utilities	Miscellaneous		
Clarke	68,429	100	66	450	-	616	69,045
Clayton	73,876	193	192	581	1,742	2,708	76,584
Crawford	91,660	115	-	4,655	1,156	5,926	97,586
Dallas	153,703	147	173	-	54,851	55,171	208,874
Davis	27,608	-	-	-	-	-	27,608
Decatur	29,493	47	120	1,015	-	1,182	30,675
Delaware	52,812	300	866	1,900	-	3,066	55,878
Dickinson	68,917	38	112	171	320	641	69,558
Emmett	46,295	-	-	-	-	-	46,295
Fayette	87,942	-	1,004	1,071	1,200	3,275	91,217
Floyd	85,765	-	235	-	-	235	86,000
Franklin	42,635	-	54	-	-	54	42,689
Fremont	24,687	-	-	-	-	-	24,687
Greene	41,179	-	-	-	-	-	41,179
Grundy	23,954	32	12	978	10	1,032	24,986
Guthrie	48,308	31	73	-	-	104	48,412
Hamilton	28,264	-	-	-	-	-	28,264
Hancock	32,965	270	-	458	1,072	1,800	34,765
Hardin	66,113	-	213	1,800	2,200	4,213	70,326
Harrison	57,849	-	-	1,380	-	1,380	59,229
Henry	53,890	256	275	656	37	1,224	55,114
Howard	57,738	-	747	929	-	1,676	59,414
Humboldt	36,452	50	-	275	50	375	36,827
Ida	28,177	-	120	584	400	1,104	29,281
Iowa	52,562	100	-	-	-	100	52,662
Jackson	63,103	-	-	-	-	-	63,103
Jasper	98,509	300	700	1,200	950	3,150	101,659
Jefferson	56,347	-	-	-	-	-	56,347
Jones	43,567	260	1,000	150	100	1,510	45,077
Keokuk	48,190	-	-	-	-	-	48,190
Kossuth	86,419	227	-	-	-	227	86,646
Lee	70,692	-	-	-	-	-	70,692
Louisa	30,639	-	-	166	110	276	30,915
Lucas	23,954	-	-	-	-	-	23,954
Lyon	47,071	66	-	557	132	755	47,826
Madison	55,329	-	-	-	-	-	55,329

Schedule 3

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location
For the fiscal year ended June 30, 2009

County Treasurer's Office	Salaries and Benefits	Other Costs				Total Other Costs	Total
		Office Supplies	Mileage and Subsistence	Utilities	Miscellaneous		
Mahaska	51,781	-	388	-	-	388	52,169
Marion	119,869	938	-	850	-	1,788	121,657
Mills	27,501	108	85	2,886	2,643	5,722	33,223
Mitchell	40,107	-	-	-	254	254	40,361
Monona	49,889	30	-	30	-	60	49,949
Monroe	50,158	-	-	-	-	-	50,158
Montgomery	56,825	-	424	-	-	424	57,249
O'Brien	34,830	-	-	-	-	-	34,830
Osceola	20,902	-	-	348	-	348	21,250
Page	60,100	248	80	1,597	1,068	2,993	63,093
Palo Alto	27,133	-	-	-	4,400	4,400	31,533
Plymouth	61,208	-	126	1,095	4,255	5,476	66,684
Pocahontas	59,840	100	-	883	300	1,283	61,123
Poweshiek	104,581	62	1,140	2,404	10	3,616	108,197
Ringgold	17,282	3	146	1,779	243	2,171	19,453
Sac	27,010	59	-	857	292	1,208	28,218
Shelby	29,286	-	-	-	-	-	29,286
Sioux	125,049	350	2,342	6,357	1,193	10,242	135,291
Tama	57,392	-	-	-	-	-	57,392
Taylor	13,139	-	-	25	32	57	13,196
Union	42,281	-	-	-	-	-	42,281
Van Buren	53,453	9	35	200	358	602	54,055
Warren	119,960	-	316	-	250	566	120,526
Washington	75,268	60	57	667	72	856	76,124
Wayne	11,760	31	8	624	279	942	12,702
Winnebago	109,393	180	268	3,879	1,296	5,623	115,016
Winneshiek	124,251	-	800	-	-	800	125,051
Worth	36,968	-	-	-	-	-	36,968
Wright	56,481	197	16	1,129	-	1,342	57,823
Subtotal	4,484,000	5,636	14,470	48,856	82,249	151,211	4,635,211
Total	\$ 12,185,776	79,027	34,324	116,997	168,268	398,616	12,584,392

**A Review of the Driver's License Issuance Program
Administered by the
Department of Transportation and the County Treasurers**

Schedule 4

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State
For the fiscal year ended June 30, 2009

County	Number of Cards Issued	Total Cost per Card	County Treasurer's Annual Salary	% of County Treasurer's Time on Driver's Licenses	Average Annual Salary for Staff with Driver's License Duties**
Northwest Iowa:					
Buena Vista	9,270	\$ 12.98	\$ 47,077	0.0%	\$ 37,053
Cherokee	5,428	5.36	44,500	11.7	31,132
Clay (DOT)	12,437	16.93	NA	NA	43,712
Dickinson	7,116	9.77	51,795	0.8	36,771
Emmett	3,814	12.14	45,891	10.2	34,179
Lyon	4,488	10.66	48,700	3.3	36,915
O'Brien	3,822	9.11	51,500	1.4	42,453
Osceola	2,583	8.23	41,026	7.4	34,564
Palo Alto	2,623	12.02	48,732	0.0	38,056
Plymouth	6,175	10.80	51,289	0.0	34,734
Pocahontas	2,945	20.75	44,653	14.1	33,023
Sioux	13,951	9.70	56,198	0.0	40,089
West Central Iowa:					
Audubon	2,728	5.75	38,144	2.9	33,567
Calhoun	2,771	12.75	42,350	0.4	35,998
Carroll (DOT)	12,654	20.58	NA	NA	47,543
Crawford	7,004	13.93	42,201	6.8	27,633
Greene	4,243	9.71	44,238	0.0	33,318
Guthrie	4,068	11.90	42,777	10.9	36,104
Harrison	5,351	11.07	47,004	21.1	42,304
Ida	3,473	8.43	37,970	2.0	30,476
Monona	4,120	12.12	40,591	5.0	31,579
Sac	2,349	12.01	27,078	0.1	22,179
Shelby	5,470	5.35	42,764	0.0	33,943
Woodbury (DOT)	46,194	9.63	NA	NA	39,421
Southwest Iowa:					
Adair	2,809	7.27	40,137	12.5	29,764
Adams	1,999	9.80	36,669	11.7	28,883
Cass	7,260	7.05	46,614	7.4	37,518
Fremont	2,893	8.53	41,119	0.0	34,951
Mills	5,364	6.19	45,782	3.3	37,658
Montgomery	4,988	11.48	43,004	14.0	27,877

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State
For the fiscal year ended June 30, 2009

County	Number of Cards Issued	Total Cost per Card	County Treasurer's Annual Salary	% of County Treasurer's Time on Driver's Licenses	Average Annual Salary for Staff with Driver's License Duties**
Page	6,436	9.80	45,497	9.5	37,431
Pottawattamie (DOT)	42,444	10.51	NA	NA	39,063
Ringgold	1,905	10.21	36,318	6.2	32,686
Taylor	1,876	7.03	35,025	3.4	29,598
Union	6,096	6.94	42,143	14.3	36,313
North Central Iowa:					
Butler	3,310	8.11	45,968	0.0	35,838
Cerro Gordo (DOT)	26,331	10.34	NA	NA	48,597
Floyd	6,221	13.82	52,046	10.8	40,711
Franklin	4,788	8.92	47,000	0.0	29,663
Hancock	4,185	8.31	40,761 ^	0.0	34,087
Humboldt	3,548	10.38	42,189	0.3	35,861
Kossuth	7,187	12.06	45,196	0.0	36,154
Mitchell	4,139	9.75	44,000	31.1	33,589
Winnebago	5,007	22.97	46,450	60.0	38,182
Worth	2,455	15.06	43,437	22.5	32,265
Wright	4,675	12.37	48,384	3.6	34,368
Central Iowa:					
Boone	8,840	7.90	50,301	9.3	36,114
Dallas	23,310	8.96	60,567	6.8	36,672
Grundy	2,672	9.35	44,685	10.4	37,643
Hamilton	5,117	5.52	45,078	5.4	35,221
Hardin	5,940	11.84	44,065	30.9	30,816
Jasper	15,273	6.66	60,000	0.0	41,030
Marshall (DOT)	19,329	11.10	NA	NA	42,158
Polk (DOT)	178,616	7.05	NA	NA	37,544
Poweshiek	7,044	15.36	46,639	0.0	33,447
Story (DOT)	38,803	10.47	NA	NA	40,498
Tama	5,494	10.45	45,130	1.7	32,917
Webster (DOT)	20,892	20.95	NA	NA	41,407
South Central Iowa:					
Appanoose	5,443	10.98	41,844	30.1	30,018
Clarke	4,275	16.15	43,007	12.4	33,815

Schedule 4

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State
For the fiscal year ended June 30, 2009

County	Number of Cards Issued	Total Cost per Card	County Treasurer's Annual Salary	% of County Treasurer's Time on Driver's Licenses	Average Annual Salary for Staff with Driver's License Duties**
Davis	2,496	11.06	40,639	0.0	35,220
Decatur	2,941	10.43	37,383	27.0	33,644
Lucas	4,116	5.82	40,045	15.4	33,538
Madison	5,488	10.08	42,354	5.9	32,527
Mahaska	9,545	5.47	48,915	0.0	34,240
Marion	12,549	9.69	53,333	23.1	39,014
Monroe	3,255	15.41	45,088	19.6	37,874
Wapello (DOT)	18,539	14.94	NA	NA	45,797
Warren	18,794	6.41	55,119	35.2	35,377
Wayne	2,480	5.12	36,838	8.3	31,736
Northeast Iowa:					
Allamakee	6,080	8.54	42,721	7.1	29,708
Black Hawk (DOT)	64,017	11.17	NA	NA	38,439
Bremer	10,970	7.94	51,294	12.5	37,562
Buchanan	6,765	8.50	49,082	0.0	36,937
Chickasaw	5,142	14.31	41,610	0.0	29,903
Clayton	6,451	11.87	44,047	11.1	30,894
Delaware	8,527	6.55	45,836	0.0	36,454
Dubuque (DOT)	40,185	8.76	NA	NA	36,595
Fayette	7,812	11.68	47,700	3.1	38,721
Howard	4,314	13.77	39,385	30.9	33,816
Winneshiek	8,432	14.83	46,430	46.0	36,897
East Central Iowa:					
Benton	7,888	8.23	57,500	17.8	35,528
Cedar	5,048	8.01	44,978	0.0	34,824
Clinton (DOT)	19,168	11.48	NA	NA	42,260
Iowa	6,670	7.90	44,838	0.0	38,859
Jackson	7,979	7.91	49,073	12.2	40,731
Johnson (DOT)	56,420	8.32	NA	NA	40,323
Jones	7,350	6.13	49,548	13.1	37,409
Linn (DOT)	96,448	9.58	NA	NA	40,412
Muscatine (DOT)	18,662	9.89	NA	NA	37,297
Scott (DOT)	74,582	8.49	NA	NA	40,259

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State
For the fiscal year ended June 30, 2009

County	Number of Cards Issued	Total Cost per Card	County Treasurer's Annual Salary	% of County Treasurer's Time on Driver's Licenses	Average Annual Salary for Staff with Driver's License Duties**
Southeast Iowa:					
Des Moines (DOT)	21,185	10.42	NA	NA	40,321
Henry	8,210	6.71	47,935	14.5	36,088
Jefferson	7,330	7.69	46,435	20.2	40,244
Keokuk	3,266	14.76	39,153	9.8	32,497
Lee	11,640	6.07	52,186	0.0	29,377
Louisa	3,332	9.28	43,015	0.0	35,686
Van Buren	2,394	22.58	39,931	27.4	30,790
Washington	7,824	9.73	56,207	14.3	41,566

** - Includes full-time employees and part-time employees who work at least half the normal work week.

NA - Not applicable because the location is a DOT site.

^ - The Hancock County Treasurer retired in April 2009. The salary reported is the average salary of the former and current County Treasurer.

Schedule 5

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Revenue Collected Compared to Issuance Costs
For the fiscal year ended June 30, 2009

DOT Issuance Station	Revenue		Issuance Costs		Amount Retained as a Percentage of Issuance Costs
	Total Amount Received	Total Amount Retained	Salaries and Benefits	Total	
Black Hawk	\$ 1,395,480	**	\$ 693,425	715,023	^^
Carroll	293,228	**	252,576	260,408	^^
Cerro Gordo	603,544	**	266,022	272,313	^^
Clay	346,097	**	204,842	210,520	^^
Clinton	366,807	**	210,127	220,044	^^
Des Moines	468,990	**	208,753	220,849	^^
Dubuque	768,723	**	336,434	352,028	^^
Johnson	1,099,592	**	457,468	469,502	^^
Linn	1,844,623	**	890,255	923,711	^^
Marshall	400,555	**	206,767	214,618	^^
Muscatine	413,471	**	177,506	184,623	^^
Polk	3,874,996	**	1,242,473	1,259,931	^^
Pottawattamie	834,584	**	431,728	446,231	^^
Scott	1,394,221	**	609,849	633,444	^^
Story	742,829	**	395,209	406,438	^^
Wapello	456,238	**	265,218	276,959	^^
Webster	455,190	**	426,086	437,643	^^
Woodbury	956,243	**	427,038	444,896	^^
Subtotal	16,715,411		7,701,776	7,949,181	
County Treasurer's Office					
Adair	45,354	17,976	20,435	20,435	88.0%
Adams	33,438	12,782	19,490	19,596	65.2
Allamakee	100,439	38,710	51,917	51,917	74.6
Appanoose	88,045	34,566	58,986	59,786	57.8
Audubon	43,554	17,150	14,814	15,673	109.4
Benton	119,244	50,029	64,254	64,884	77.1
Boone	134,527	56,735	69,684	69,818	81.3
Bremer	180,711	69,811	86,002	87,053	80.2
Buchanan	105,692	43,071	56,973	57,508	74.9
Buena Vista	125,517	58,905	119,368	120,332	49.0
Butler	55,691	21,329	25,768	26,854	79.4
Calhoun	45,246	17,626	35,164	35,324	49.9
Cass	118,712	46,242	49,798	51,158	90.4
Cedar	73,591	31,801	40,413	40,413	78.7
Cherokee	94,057	34,349	28,829	29,117	118.0
Chickasaw	91,724	32,627	73,315	73,592	44.3

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Revenue Collected Compared to Issuance Costs
For the fiscal year ended June 30, 2009

County Treasurer's Office	Revenue		Issuance Costs		Amount Retained as a Percentage of Issuance Costs
	Total Amount Received	Total Amount Retained	Salaries and Benefits	Total	
Clarke	76,050	27,090	68,429	69,045	39.2
Clayton	107,769	40,726	73,876	76,584	53.2
Crawford	115,447	44,548	91,660	97,586	45.6
Dallas	355,094	148,260	153,703	208,874	71.0
Davis	39,486	15,869	27,608	27,608	57.5
Decatur	49,118	18,886	29,493	30,675	61.6
Delaware	138,513	54,145	52,812	55,878	96.9
Dickinson	110,500	45,171	68,917	69,558	64.9
Emmett	61,870	24,262	46,295	46,295	52.4
Fayette	126,338	49,651	87,942	91,217	54.4
Floyd	94,520	39,536	85,765	86,000	46.0
Franklin	76,140	30,702	42,635	42,689	71.9
Fremont	46,911	18,221	24,687	24,687	73.8
Greene	62,539	26,978	41,179	41,179	65.5
Grundy	41,301	16,919	23,954	24,986	67.7
Guthrie	65,184	26,089	48,308	48,412	53.9
Hamilton	82,627	32,592	28,264	28,264	115.3
Hancock	69,647	26,845	32,965	34,765	77.2
Hardin	99,588	38,185	66,113	70,326	54.3
Harrison	75,828	34,181	57,849	59,229	57.7
Henry	127,449	52,122	53,890	55,114	94.6
Howard	76,053	27,146	57,738	59,414	45.7
Humboldt	53,511	22,512	36,452	36,827	61.1
Ida	64,161	22,358	28,177	29,281	76.4
Iowa	97,387	42,273	52,562	52,662	80.3
Jackson	128,948	51,065	63,103	63,103	80.9
Jasper	251,290	97,503	98,509	101,659	95.9
Jefferson	108,802	46,788	56,347	56,347	83.0
Jones	120,085	46,879	43,567	45,077	104.0
Keokuk	49,590	20,713	48,190	48,190	43.0
Kossuth	125,953	45,591	86,419	86,646	52.6
Lee	168,097	74,683	70,692	70,692	105.6
Louisa	51,819	21,049	30,639	30,915	68.1
Lucas	66,571	26,047	23,954	23,954	108.7
Lyon	77,983	28,532	47,071	47,826	59.7
Madison	92,660	35,175	55,329	55,329	63.6

Schedule 5

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Revenue Collected Compared to Issuance Costs
For the fiscal year ended June 30, 2009

County Treasurer's Office	Revenue		Issuance Costs		Amount Retained as a Percentage of Issuance Costs
	Total Amount Received	Total Amount Retained	Salaries and Benefits	Total	
Mahaska	161,607	61,019	51,781	52,169	117.0
Marion	208,707	79,926	119,869	121,657	65.7
Mills	84,600	33,719	27,501	33,223	101.5
Mitchell	64,774	26,362	40,107	40,361	65.3
Monona	66,037	26,103	49,889	49,949	52.3
Monroe	51,748	20,664	50,158	50,158	41.2
Montgomery	77,916	31,745	56,825	57,249	55.5
O'Brien	66,519	24,192	34,830	34,830	69.5
Osceola	46,404	16,499	20,902	21,250	77.6
Page	107,333	41,167	60,100	63,093	65.2
Palo Alto	39,701	16,478	27,133	31,533	52.3
Plymouth	98,131	38,927	61,208	66,684	58.4
Pocahontas	50,364	18,760	59,840	61,123	30.7
Poweshiek	120,605	45,241	104,581	108,197	41.8
Ringgold	33,528	11,830	17,282	19,453	60.8
Sac	40,754	15,078	27,010	28,218	53.4
Shelby	88,157	34,867	29,286	29,286	119.1
Sioux	214,682	88,760	125,049	135,291	65.6
Tama	90,616	34,615	57,392	57,392	60.3
Taylor	30,815	11,564	13,139	13,196	87.6
Union	101,233	38,311	42,281	42,281	90.6
Van Buren	37,422	15,239	53,453	54,055	28.2
Warren	261,275	119,728	119,960	120,526	99.3
Washington	129,316	49,791	75,268	76,124	65.4
Wayne	40,893	15,659	11,760	12,702	123.3
Winnebago	80,316	32,018	109,393	115,016	27.8
Winneshiek	143,919	53,900	124,251	125,051	43.1
Worth	42,389	15,624	36,968	36,968	42.3
Wright	79,473	29,680	56,481	57,823	51.3
Subtotal	7,669,605	3,050,467	4,484,000	4,635,211	65.8%
Total	<u>\$ 24,385,016</u>	<u>3,050,467</u>	<u>\$ 12,185,776</u>	<u>12,584,392</u>	

** - Not applicable for DOT issuance stations. Total amount collected is retained by the State.

^^ - Not applicable for DOT issuance stations.

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Comparison of Number of Cards Issued and Cost per Card
for Fiscal Years 2005 and 2009

DOT Issuance Station	Number of Cards Issued		Percentage of Total Time Spent on Issuance Activities		Total Cost per Card	
	2005	2009	2005	2009	2005	2009
Black Hawk	51,238	64,017	77.35%	78.88	\$ 12.95	11.17
Carroll	9,722	12,654	74.30	47.02	31.34	20.58
Cerro Gordo	20,404	26,331	72.60	52.40	15.92	10.34
Clay	12,544	12,437	74.67	55.13	25.49	16.93
Clinton	15,045	19,168	65.52	61.07	12.94	11.48
Des Moines	16,014	21,185	71.52	62.68	16.03	10.42
Dubuque	30,857	40,185	79.82	75.14	9.36	8.76
Johnson	43,872	56,420	78.26	69.22	10.90	8.32
Linn	77,593	96,448	78.13	73.46	10.58	9.58
Marshall	15,712	19,329	76.56	54.06	13.44	11.10
Muscatine	14,375	18,662	66.86	67.48	10.77	9.89
Polk	141,823	178,616	75.86	75.09	9.96	7.05
Pottawattamie	35,675	42,444	74.06	74.87	11.35	10.51
Scott	59,029	74,582	73.50	67.98	9.95	8.49
Story	31,388	38,803	79.13	65.89	11.66	10.47
Wapello	15,220	18,539	72.92	69.11	23.10	14.94
Webster	16,428	20,892	76.68	77.77	21.33	20.95
Woodbury	37,543	46,194	77.37	70.37	11.36	9.63
Total	644,482	806,906	77.51%	69.20	\$ 12.29	11.70
County Treasurer's Office						
Adair	2,204	2,809	12.84%	17.28	\$ 9.02	7.27
Adams	1,728	1,999	16.40	17.17	9.90	9.80
Allamakee	4,821	6,080	27.27	27.47	11.71	8.54
Appanoose	4,374	5,443	14.41	22.52	7.39	10.98
Audubon	2,232	2,728	15.52	10.52	9.82	5.75
Benton	5,249	7,888	18.22	21.21	6.81	8.23
Boone	6,445	8,840	18.63	17.15	9.63	7.90
Bremer	7,420	10,970	30.07	41.78	5.39	7.94
Buchanan	4,833	6,765	18.28	48.42	13.11	8.50
Buena Vista	7,158	9,270	54.48	91.61	10.80	12.98
Butler	2,465	3,310	29.18	27.02	13.11	8.11
Calhoun	1,983	2,771	15.03	17.69	15.34	12.75
Cass	5,780	7,260	20.98	20.63	8.15	7.05
Cedar	3,648	5,048	22.58	37.82	6.05	8.01
Cherokee	4,323	5,428	12.76	27.29	3.65	5.36
Chickasaw	3,944	5,142	63.62	100.00	10.66	14.31

Schedule 6

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Comparison of Number of Cards Issued and Cost per Card
for Fiscal Years 2005 and 2009

County Treasurer's Office	Number of Cards Issued		Percentage of Total Time Spent on Issuance Activities		Total Cost per Card	
	2005	2009	2005	2009	2005	2009
Clarke	3,425	4,275	46.80	52.69	12.51	16.15
Clayton	4,876	6,451	51.29	35.66	10.51	11.87
Crawford	5,645	7,004	29.75	34.53	13.50	13.93
Dallas	14,166	23,310	53.72	71.27	9.01	8.96
Davis	1,775	2,496	11.38	28.53	10.75	11.06
Decatur	2,331	2,941	18.04	33.06	5.63	10.43
Delaware	6,237	8,527	25.34	26.72	7.57	6.55
Dickinson	1,644	7,116	8.27	56.28	9.61	9.77
Emmett	3,207	3,814	26.23	31.42	9.72	12.14
Fayette	6,168	7,812	33.40	29.12	17.09	11.68
Floyd	4,804	6,221	40.31	53.90	13.15	13.82
Franklin	3,642	4,788	45.94	41.99	15.14	8.92
Fremont	2,327	2,893	17.72	18.27	11.44	8.53
Greene	3,427	4,243	21.68	25.18	9.88	9.71
Grundy	1,838	2,672	10.14	9.85	13.70	9.35
Guthrie	3,093	4,068	11.02	19.07	7.56	11.90
Hamilton	4,801	5,117	24.61	21.35	5.96	5.52
Hancock	3,524	4,185	20.01	29.24	8.35	8.31
Hardin	4,785	5,940	34.34	30.51	9.95	11.84
Harrison	4,203	5,351	51.43	49.53	17.06	11.07
Henry	6,265	8,210	19.82	14.64	10.08	6.71
Howard	3,406	4,314	21.62	29.69	9.54	13.77
Humboldt	3,044	3,548	22.30	15.33	10.96	10.38
Ida	2,668	3,473	26.38	24.84	6.69	8.43
Iowa	4,787	6,670	26.91	54.04	8.98	7.90
Jackson	5,897	7,979	23.67	46.26	9.72	7.91
Jasper	11,693	15,273	71.73	76.95	5.11	6.66
Jefferson	5,666	7,330	36.91	36.87	8.41	7.69
Jones	4,604	7,350	12.38	13.67	7.13	6.13
Keokuk	2,719	3,266	14.85	19.50	9.51	14.76
Kossuth	5,723	7,187	74.09	86.04	10.96	12.06
Lee	10,592	11,640	44.20	30.59	10.29	6.07
Louisa	2,378	3,332	13.43	21.85	10.45	9.28
Lucas	3,299	4,116	35.12	15.36	18.64	5.82
Lyon	3,652	4,488	16.26	17.35	9.08	10.66
Madison	3,942	5,488	14.69	23.22	6.74	10.08
Mahaska	7,478	9,545	82.09	24.22	13.33	5.47
Marion	9,701	12,549	40.90	46.39	8.74	9.69

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Comparison of Number of Cards Issued and Cost per Card
for Fiscal Years 2005 and 2009

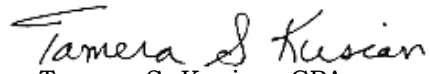
County Treasurer's Office	Number of Cards Issued		Percentage of Total Time Spent on Issuance Activities		Total Cost per Card	
	2005	2009	2005	2009	2005	2009
Mills	4,047	5,364	14.38	10.31	9.20	6.19
Mitchell	3,443	4,139	26.15	22.59	11.25	9.75
Monona	3,064	4,120	35.27	26.08	6.97	12.12
Monroe	2,311	3,255	12.37	18.29	10.45	15.41
Montgomery	3,887	4,988	36.54	31.75	12.84	11.48
O'Brien	3,013	3,822	11.88	11.83	7.54	9.11
Osceola	2,158	2,583	14.68	11.42	9.41	8.23
Page	5,145	6,436	22.50	27.74	9.76	9.80
Palo Alto	2,226	2,623	32.22	18.07	19.62	12.02
Plymouth	4,955	6,175	65.93	72.98	13.37	10.80
Pocahontas	2,392	2,945	23.47	42.69	17.24	20.75
Poweshiek	4,694	7,044	29.69	49.89	14.32	15.36
Ringgold	1,577	1,905	12.44	26.90	13.11	10.21
Sac	1,662	2,349	28.40	29.01	19.53	12.01
Shelby	3,857	5,470	32.94	30.18	7.89	5.35
Sioux	10,584	13,951	71.22	89.93	9.02	9.70
Tama	4,365	5,494	48.70	42.70	16.34	10.45
Taylor	1,578	1,876	17.89	12.56	10.94	7.03
Union	4,642	6,096	13.45	27.01	4.31	6.94
Van Buren	1,762	2,394	37.65	49.66	16.76	22.58
Warren	11,525	18,794	46.62	55.84	4.50	6.41
Washington	5,718	7,824	17.14	22.58	8.53	9.73
Wayne	2,048	2,480	8.97	9.51	5.19	5.12
Winnebago	3,076	5,007	28.76	43.11	15.70	22.97
Winneshiek	6,514	8,432	37.85	48.84	8.69	14.83
Worth	1,826	2,455	13.94	21.12	13.21	15.06
Wright	3,868	4,675	37.00	18.72	12.24	12.37
Total	357,976	479,429	26.18%	30.88	\$ 9.93	10.20

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Staff

This review was conducted by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Senior Auditor II
Mark C. Moklestad, CPA, Senior Auditor
Tracey L. Gerrish, Staff Auditor
Joshua B. Ludwig, Staff Auditor
Alison P. Baker, Assistant Auditor

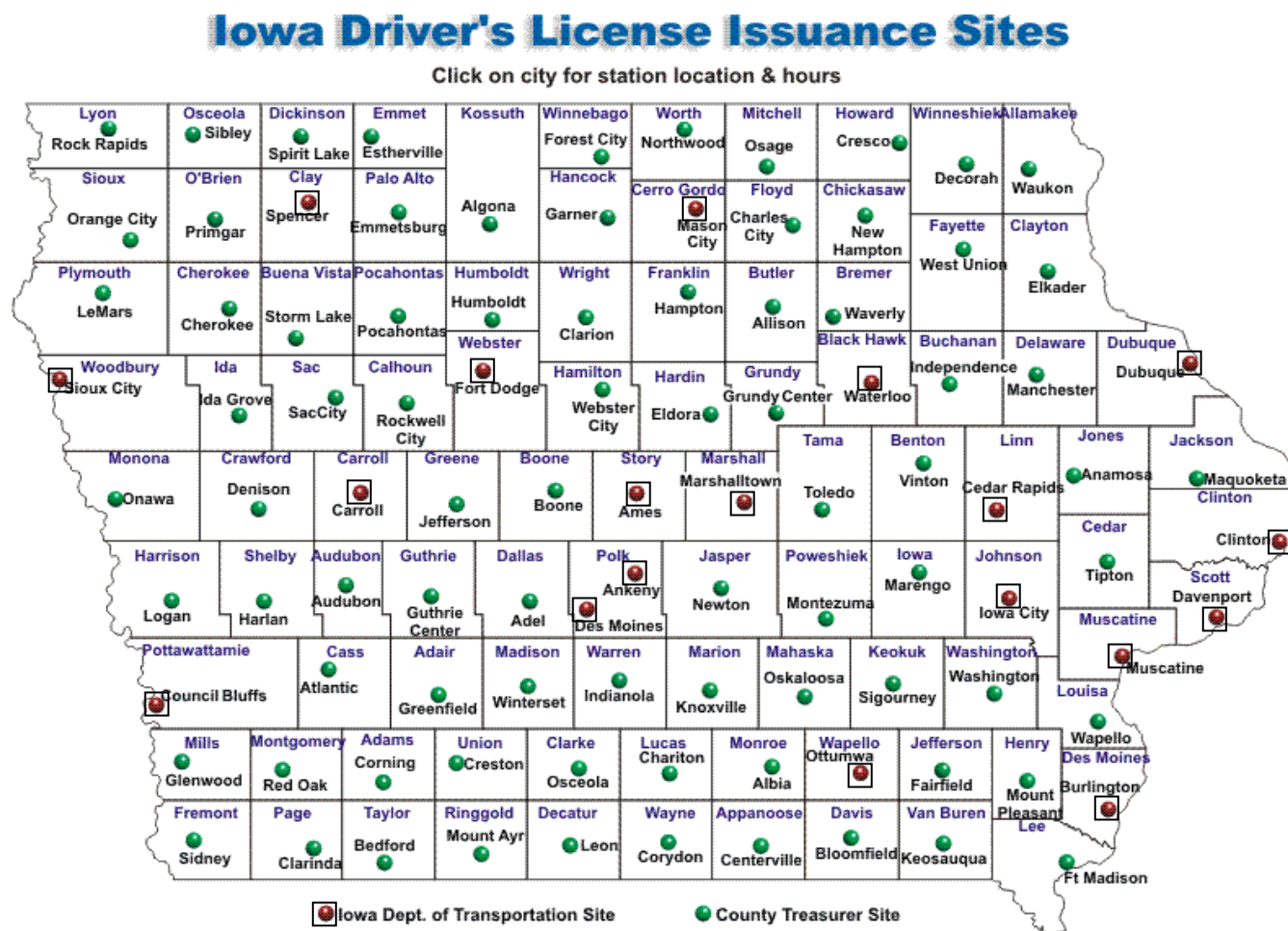

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**A Review of the Driver's License Issuance Program
Administered by the Department of Transportation and the
County Treasurers**

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Map of Driver's License Issuance Sites



Appendix B

A Review of the Driver's License Issuance Program Administered by the Department of Transportation and the County Treasurers

County Time Study Summary

Employee Name: _____

Normal Workday**: _____

**Only complete if workday is other than 8 hours.

Employee Title: _____

Please Circle: Full-Time Part-Time

Normal Workweek#: _____

#Only complete if workweek is other than 40 hours.

	Mon	Tu	Wed	Thur	Fri	Mon	Tu	Wed	Thur	Fri	
Date											Total Time
Driver's License Functions											
Non-Driver's License Functions											
Paid Leave											
Total Time											

Please complete this form on a daily basis using actual hours or a reasonable estimate of the time allocation.

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

DOT Time Study Summary

Employee Name: _____

Normal Workday**: _____

**Only complete if workday is other than 8 hours.

Employee Title: _____

Please Circle: Full-Time Part-Time

Normal Workweek#: _____

#Only complete if workweek is other than 40 hours.

Date	Tu	Wed	Thur	Fri	Sat	Tu	Wed	Thur	Fri	Sat	Total Time
Driver's License Functions											
Records Processing											
Remedial Driver Interviews											
Presentations											
Other Non-Driver's License Functions (If Applicable)											
Paid Leave											
Total Time											

Please complete this form on a daily basis using actual hours or a reasonable estimate of the time allocation.

Appendix D

A Review of the Driver's License Issuance Program Administered by the Department of Transportation and the County Treasurers

County Cost Report

Employee Name	Employee Title	Salary Amount	Benefits	Total Payroll	Hourly Rate (For Part-Time)	Actual Amount Charged to Driver's Licenses
Total "Other Costs" (Specified Below)	Total County Cost	Licenses Issued	Cost per License	Total Revenue Collected	Amount Returned to State	Amount Retained by County
"Other Costs" - Itemized (Amount and Description):						

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Office Hours and Services Provided by County

County	Office Hours	Hours for Written Tests	Hours for Drive Tests
Adair	8:00-4:00	8:00-3:30	Car drives 8:00-3:00 Fridays. <i>No CDL drives.</i>
Adams	8:30-4:00	8:30-4:00	Car and motorcycle drives Tuesday mornings by appointment. <i>No CDL drives.</i>
Allamakee	8:00-4:00	8:00-3:30	Drives Mondays, Thursdays and Fridays by appointment and motorcycle drives at 1:30 pm by appointment Mondays, Thursdays and Fridays. <i>CDL drives also provided.</i>
Appanoose	8:30-4:00	8:30-3:30	Car drives 9:00-3:00 Thursdays by appointment and CDL drives 9:00-2:00 Wednesdays by appointment.
Audubon	8:00-4:15	8:00-4:00	Car drives 8:00-3:45 daily and motorcycle drives available by appointment. <i>No CDL drives.</i>
Benton**	8:30-4:00	8:30-3:30	Office hours Mondays, Tuesdays, Thursdays and Fridays. Car drives 8:30-3:30 by appointment. Motorcycle drives available by appointment April 1st through October 31st. <i>No CDL drives.</i>
	12:00-5:00	12:00-4:30	Office hours Wednesdays. Car drives by appointment and motorcycle drives by appointment April 1st through October 31st. <i>No CDL drives.</i>
Boone	8:00-4:00	8:00-3:30	Car drives 8:00-3:30 Wednesdays by appointment and CDL drives 8:00-2:00 Wednesdays by appointment.
Bremer	8:00-4:00	8:00-3:30	Drives 8:00-3:30 daily by appointment and motorcycle drives by appointment. <i>No CDL drives.</i>
Buchanan	8:00-4:00	8:00-3:30	Drives 8:00-3:15 Tuesdays through Thursdays by appointment and motorcycle drives Tuesdays and Thursdays by appointment. <i>No CDL drives.</i>
Buena Vista	8:15-4:00	8:30-3:00	Drives Tuesdays through Thursdays by appointment and motorcycle drives 9:00 am Thursdays by appointment. <i>No CDL drives.</i>
Butler	9:00-3:30	- - -	Office hours Tuesdays through Thursdays. Car drives 1:00-3:00 Thursdays by appointment. <i>No CDL drives.</i>
Calhoun	9:00-4:00	9:00-3:30	Drives 9:00-3:15 Thursdays by appointment. <i>No CDL drives.</i>
Cass	8:00-4:15	- - -	Car drives 8:00-4:00 Wednesdays, appointment preferred. Motorcycle drives at 1:00 pm Tuesdays by appointment and CDL drives 8:00-4:00 Tuesdays by appointment.
Cedar	8:30-3:30	8:30-2:30	Drives Wednesdays by appointment. <i>No CDL drives.</i>
Cherokee	10:00-4:00 8:30-4:00	10:00-3:45 8:30-3:45	Expanded office hours Tuesdays. Car drives 10:00-2:30 Mondays, Wednesdays, Thursdays and Fridays and 8:30-3:30 Tuesdays by appointment. Motorcycle drives 9:00 am Tuesdays by appointment and CDL drives 9:00-2:30 Tuesdays by appointment.
Chickasaw	9:00-4:00	9:00-3:30	Drives by appointment. CDL drives Thursdays by appointment.
Clarke	8:30-4:00	8:30-3:30	Car drives 9:00-3:30 Mondays, Tuesdays, Thursdays and Fridays by appointment. CDL drives 9:00-2:30 Tuesdays and Thursdays by appointment.
Clayton	8:30-4:00	8:30-3:30	Car and motorcycle drives by appointment. <i>No CDL drives.</i>
Crawford	8:00-4:00	8:00-3:30	Car drives Tuesdays by appointment and motorcycle drives Wednesdays by appointment. <i>No CDL drives.</i>
Dallas	8:00-4:00	8:00-3:30	Car drives 8:00-3:30 daily, motorcycle drives at 1:00 pm on Wednesdays and Thursdays and CDL drives 8:00-3:30 Wednesdays and Thursdays by appointment.

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Office Hours and Services Provided by County

County	Office Hours	Hours for Written Tests	Hours for Drive Tests
Davis	8:30-3:30	- - -	Office hours Tuesdays through Fridays. Car drives Thursdays by appointment. No motorcycle or CDL drives.
Decatur	8:00-3:30	8:00-3:00	Car drives 8:30-2:00 Tuesdays and motorcycle drives at 2:00 pm Tuesdays. <i>No CDL drives.</i>
Delaware	8:30-4:00	8:30-3:30	Car drives 8:30-3:00 daily by appointment and motorcycle drives at 10:00 am and 2:00 pm by appointment. No CDL drives.
Dickinson	9:00-4:00	9:00-3:30	Drives 9:00-3:00 by appointment. <i>No CDL drives.</i>
Emmet	8:30-3:30	8:30-3:30	Office hours Tuesdays through Thursdays. Drives on Wednesdays. No CDL Drives.
Fayette**	8:00-3:30	8:00-3:00	Office hours Mondays, Wednesdays, Thursdays and Fridays. Drives by appointment.
	9:00-3:00	9:00-2:15	Office hours Tuesdays. Drives by appointment. No CDL drives.
Floyd	8:30-4:00	- - -	Drives including CDL Wednesdays.
Franklin	8:00-3:30	8:00-3:00	Car, motorcycle and CDL drives Wednesdays and Thursdays by appointment.
Fremont	8:00-4:30	8:00-3:45	Car drives by appointment, motorcycle drives Tuesdays by appointment and CDL drives Wednesdays and Thursdays by appointment.
Greene	8:00-4:00	8:00-3:30	Car drives 8:00-3:30 Wednesdays and CDL drives 8:00-2:30 Wednesdays.
Grundy	9:00-4:00	9:00-3:30	Office hours Wednesdays and Thursdays. Car and motorcycle drives by appointment. <i>No CDL drives.</i>
Guthrie	8:00-4:00	8:00-3:30	Car drives 8:00-3:30 Mondays preferred and motorcycle drives by appointment. <i>No CDL drives.</i>
Hamilton	8:00-4:00 12:00-4:00	8:00-3:30 12:00-3:30	Expanded office hours Mondays and Wednesdays; reduced office hours Thursdays. Car drives Wednesdays by appointment and CDL drives Thursday mornings by appointment. No motorcycle drives.
Hancock	8:30-3:30	8:30-3:00	Drives 8:30-3:00 Tuesdays. <i>No CDL drives.</i>
Hardin	9:00-4:15	9:00-3:45	Office hours Mondays, Wednesdays, Thursdays and Fridays. Drives 9:00-3:15 Thursdays by appointment. No motorcycle or CDL drives.
Harrison	7:00-4:00	7:00-3:15	Car and motorcycle drives 8:00-3:15 Thursdays. No CDL drives.
Henry	8:00-4:00	8:00-3:30	Car drives by appointment and motorcycle drives Wednesdays by appointment. No CDL drives.
Howard	8:00-4:15	- - -	- - -
Humboldt	8:30-4:00	8:30-3:00	Car and motorcycle drives Fridays by appointment. <i>No CDL drives.</i>
Ida	8:00-4:00	8:00-3:00	Office hours Tuesdays through Thursdays. Car drives 8:00-3:00 Tuesdays through Thursdays. No motorcycle or CDL drives.
Iowa	8:30-4:00	8:30-3:30	Drives Wednesdays by appointment. <i>No CDL drives.</i>
Jackson**	9:00-4:00	9:00-3:30	Office hours excluding the 1st Wednesday of every month. Car drives 9:00-3:30 Mondays by appointment. <i>No motorcycle or CDL drives.</i>
	8:30-4:30	9:00-3:30	Office hours the 1st Wednesday of every month. <i>No motorcycle or CDL drives.</i>

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Office Hours and Services Provided by County

County	Office Hours	Hours for Written Tests	Hours for Drive Tests
Jasper	8:00-4:30	8:00-3:30	Car drives Monday, Wednesday and Friday mornings by appointment, motorcycle drives Wednesdays by appointment and CDL drives Tuesdays and Thursdays by appointment.
Jefferson	8:15-4:00	8:15-3:30	Car drives 8:15-2:00 by appointment. No motorcycle or CDL drives.
Jones	8:30-4:00	8:30-3:30	Drives 8:30-3:10 Tuesdays by appointment. <i>No CDL drives.</i>
Keokuk	8:30-4:00	8:30-3:30	Car drives 8:00-3:00 by appointment. No CDL drives.
Kossuth	8:15-3:45	8:15-3:15	Car drives 8:15-3:00 by appointment and motorcycle drives 9:00 am Tuesdays through Thursdays. <i>No CDL drives.</i>
Lee**	9:00-4:00	9:00-3:30	Office hours Tuesdays through Thursdays. Car drives by appointment. <i>No CDL drives.</i>
	9:00-4:00	9:00-3:30	Office hours Mondays through Wednesdays. Car drives 9:00-3:30 by appointment. <i>No CDL drives.</i>
Louisa	8:30-3:45	8:30-3:15	Drives Wednesdays by appointment. No motorcycle or CDL drives.
Lucas	8:00-3:45	- - -	Expanded office hours Wednesdays. Car drives 8:30-3:00 Tuesdays by appointment and motorcycle drives at 1:30 pm Mondays. <i>No CDL drives.</i>
	8:00-4:30		
Lyon	8:00-4:00	- - -	Motorcycle drives by appointment and CDL drives on the 2nd and 4th Mondays by appointment.
Madison	8:15-3:45	8:15-3:30	Car drives and CDL drives 8:15-3:30 Tuesdays and Fridays by appointment. Motorcycle drives at 1:30 pm Tuesdays and Fridays by appointment.
Mahaska	8:00-4:00	8:00-3:30	Car drives 8:00-3:15 Mondays, Wednesdays and Fridays, motorcycle drives at 9:00 am Thursdays by appointment and CDL drives Tuesdays by appointment.
Marion**	8:30-4:00	8:30-3:30	Office hours excluding the 1st and 3rd Fridays of every month. Drives 8:30-3:30 Tuesdays by appointment, motorcycle drives 1:30-3:30 Tuesdays by appointment and CDL drives 9:00-3:30 Thursdays by appointment.
	9:00-4:00	9:00-3:30	Office hours the 1st and 3rd Fridays of every month.
Mills	8:00-4:00	8:00-3:45	<i>No CDL drives.</i>
Mitchell	8:00-4:00	8:00-3:15	Car drives 8:00-3:15 Wednesdays, motorcycle drives at 2:00 pm Wednesdays and CDL drives at 8:30 am and 1:30 pm Mondays, Tuesdays, Thursdays and Fridays.
Monona	8:30-4:00	8:30-3:30	Car drives Tuesdays and Wednesdays by appointment and motorcycle drives Tuesdays and Wednesdays. <i>No CDL drives.</i>
Monroe	8:30-3:30	8:30-2:45	Car drives 9:00-2:45 Thursdays and motorcycle drives at 2:00 pm Wednesdays. <i>No CDL drives.</i>
Montgomery	8:00-4:00	8:00-3:30	Drives 9:00-3:00 Mondays by appointment.
O'Brien	8:00-4:00	8:00-3:30	Motorcycle drives at 9:00 am Wednesdays by appointment. No CDL drives.
Osceola	8:30-4:00	8:30-3:30	Car drives 9:00-3:15 daily and motorcycle drives at 10:00 am Thursdays by appointment. <i>No CDL drives.</i>

A Review of the Driver's License Issuance Program Administered by
the Department of Transportation and the County Treasurers

Driver's License Office Hours and Services Provided by County

County	Office Hours	Hours for Written Tests	Hours for Drive Tests
Page**	8:15-4:00	8:15-3:30	Office hours Mondays, Tuesdays, Thursdays and Fridays. Drives 9:00-3:00 Tuesdays.
	8:15-4:00	8:15-3:30	Office hours Wednesdays. Drives 9:00-3:00 Wednesdays.
Palo Alto	8:30-3:30	8:30-3:00	Office hours Tuesdays through Thursdays. Drives Tuesdays by appointment. <i>No CDL drives.</i>
Plymouth	8:30-4:30	- - -	Office hours Wednesdays and Thursdays. Car drives 8:30-3:30 by appointment, motorcycle drives at 3:00 pm by appointment and CDL drives Thursdays by appointment.
Pocahontas	8:30-3:30	8:30-2:30	Car drives 8:30-2:30 daily. No motorcycle or CDL drives.
Poweshiek**	8:00-4:00	8:00-3:00	Office hours Mondays, Tuesdays, Thursdays and Fridays. Car drives available on a first come basis. No motorcycle or CDL drives.
	8:30-4:00	8:30-3:00	Office hours Wednesdays. Car drives by appointment. No motorcycle or CDL drives.
Ringgold	9:00-3:00	9:00-3:00	Car drives 9:00-3:00 Tuesdays by appointment and motorcycle drives 10:00 am Tuesdays by appointment. <i>No CDL drives.</i>
Sac	8:30-4:00	8:30-3:15	Office hours Tuesdays and Wednesdays. Car, motorcycle and CDL drives Tuesdays by appointment.
Shelby	8:00-4:00	8:00-3:30	Drives Thursdays by appointment.
Sioux**	9:30-4:30	9:30-4:00	Office hours Mondays. Car drives 9:30-3:30 and CDL drives by appointment.
	9:00-4:30	9:00-4:00	Office hours Tuesdays through Thursdays. Car drives 9:00-3:30 and CDL drives Tuesdays and Wednesdays by appointment.
	8:30-4:30	8:30-4:00	Office hours Fridays. Car drives 8:30-3:30 and motorcycle drives at 2:00 pm by appointment from May 1st through October 1st. No CDL drives.
Tama	8:00-4:00	8:00-3:30	Car drives 8:00-3:00 daily by appointment. No CDL drives.
Taylor	8:30-3:30	8:30-3:00	Drives 8:30-12:00 Tuesdays by appointment. <i>No CDL drives.</i>
Union	8:30-4:00	8:30-3:30	Drives Wednesdays by appointment.
Van Buren	8:15-4:00	8:15-3:30	Car drives daily by appointment and motorcycle drives Wednesday mornings by appointment. No CDL drives.
Warren	7:30-4:30	- - -	Motorcycle and CDL drives by appointment.
Washington	8:00-4:30	8:00-4:00	Car drives by appointment and motorcycle drives at 9:00 am Tuesdays and 3:00 pm Thursdays by appointment. <i>No CDL drives.</i>
Wayne	8:00-3:45	8:00-3:00	Car drives 9:00-3:00 Thursdays. No motorcycle or CDL drives.
Winnebago	8:00-4:00	8:00-3:30	Car drives 8:00-3:30 daily. <i>No CDL drives.</i>
Winneshiek	8:00-4:00	8:00-3:30	Car drives 8:00-3:00 daily and CDL drives by appointment.
Worth	8:00-3:30	8:00-3:00	Car drives by appointment. No motorcycle or CDL drives.
Wright	8:00-3:30	8:00-3:00	Car drives daily by appointment and CDL drives Thursdays by appointment.

** - County operates multiple sites for driver's license issuance.

Note: All DOT sites are open Tuesday - Friday with hours varying between 8:30-6:00 and Saturdays from 8:00-1:00. County office hours vary from 7:00-4:30. Information in italics added by auditor.